Section H.—RAILWAYS—EXPENSES—*continued.*

diture in the *Traffic* department exceeded the provision in the estimate by 5,8 chiefly in handling charges owing to increased traffic which was not fully provided for. Against these excesses there was a saving of 1,4 under *Carriage and Wagon* expenses, owing to less expenditure on renewals of those vehicles.

Rajputana-Malwa Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
193,6	Maintenance	197,0	202,0	199,7
372,2	Locomotive	380,0	316,0	322,4
77,1	Carriage and Wagon	67,0	69,0	69,8
159,8	Traffic	144,0	130,0	131,9
114,4	General, Miscellaneous and Suspense	113,0	133,0	132,8
917,1	TOTAL WORKING EXPENSES	901,0	850,0	856,6
62,8	Share of surplus profits paid to the Bombay, Baroda and Central India Railway Company	51,5	50,0	50,6
979,9	TOTAL RAJPUTANA-MALWA RAILWAY	952,5	900,0	907,2

RESULTS.	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	72,7
" Budget Estimate	...	45,3
" Revised Estimate	7,2	...

154. The figures entered above as accounts of 1886-87 do not agree with the corresponding amounts in the report of that year, but the discrepancy is explained above in paragraph 123. The saving, as compared with the Actuals of 1886-87, occurred chiefly in the Locomotive and Traffic Departments owing to the smaller goods traffic noticed in paragraph 123. The saving in the Locomotive Department occurred chiefly in coal and running expenses, and in the Traffic Department to reduction in the cost of handling goods, and to fewer trains run. The discrepancy was further widened by a special debit of 10,9 in the accounts of 1886-87 for stationery and forms. The decrease on the Budget Estimate is due generally to the same causes, while the excess over the Revised Estimate resulted from increased earnings during the closing months of the year, which was not anticipated.

North-Western Railway.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
343,4	Maintenance	580,0	443,0	514,0
464,6	Locomotive	570,0	560,0	584,4
153,6	Carriage and Wagon	160,0	140,0	138,6
208,1	Traffic	230,0	230,0	228,3
147,2	General, Miscellaneous and Suspense	160,0	177,0	168,2
1,316,9	TOTAL NORTH-WESTERN RAILWAY	1,700,0	1,550,0	1,633,5

RESULTS.	ACTUALS. More.	Less.
Actuals with Actuals of previous year	316,6	...
" Budget Estimate	...	66,5
" Revised Estimate	83,5	...

155. The large increase in expenditure, compared with the previous year, is due to heavy charges connected with the maintenance of the new frontier lines opened in 1887-88, as well as to a re-organization in the establishments employed on the line, and to the transfer to the North-Western Railway of the Port Stores Establishment at Kurrachee. The decrease on the Budget Estimate is due to the special renewals of permanent-way not having been executed to the extent contemplated owing to delay in supplying material from England. The excess over the Revised Estimate is attributed to certain important special renewals of permanent-way being in progress in the closing months of the year, and to credits for material taken out from the line not being as large as expected. Larger expenditure also was incurred on the carriage of Revenue stores in connection with the work of special renewals, repairs of bridges flood damages at Saharanpore and the consumption of fuel on the Pishin Section.

Section H.—RAILWAYS—EXPENSES—*continued.*

Other State Railways—Imperial.

RESULTS.	ACTUALS. More.	ACTUALS. Less.
Actuals with Actuals of previous year	291,3	...
" Budget Estimate	53,4	...
" Revised Estimate	13,8	...

156. The large increase over the actuals of the previous year is to a great extent merely nominal, owing to the transfers mentioned in para. 125. Eliminating these transfers, the increase would only amount to 177,7, which occurred principally on the following Railways :—

Wardha Coal	+ 8,4
Katni-Umaria	+ 7,0
Bengal Central	+ 24,2
Indian Midland	+ 12,0
Southern Mahratta	+ 92,8
Bellary-Kistna	+ 8,5
Cuddapah-Nellore	+ 9,2
Mysore	+ 17,4
	179,5
Umaria Colliery	− 5,6
NET INCREASE	173,9

157. The increase on the Wardha Coal Railway is due to extra cost of cutting coal to meet the increased demand, and to heavy renewals of sleepers and repairs to goods vehicles and machinery. In the case of the Katni-Umaria Railway the increase is due to only five months' transactions appearing in the accounts for 1886-87, the line having been opened for traffic on the 2nd November 1886. The increase on the Bengal Central Railway is due to the accounts for 1886-87 having included the transactions of 9 months only, while the accounts for 1887-88 include the transactions of 15 months, as explained in para. 127. The increase on the Indian Midland and Southern Mahratta Railways is due to additional lengths of line having been opened for traffic as explained under Earnings. The Bellary-Kistna and Cuddapah-Nellore Railways were opened during 1887-88. The increase in the case of the Mysore Railway is due to only 9 months' transactions appearing in the accounts for 1886-87. The decrease on the Umaria Colliery is chiefly due to a write-back to Capital, ordered by the Government of India, of R83,100 being the net loss on the working of the undertaking to the end of 1886-87.

158. The actual working expenses during 1887-88 exceeded the Budget Estimate by 53,4. The principal differences occurred on the following Railways :—

Wardha Coal	+ 10,5
Bengal Central	+ 5,6
Southern Mahratta	+ 38,7
Mysore	+ 37,4
Umaria Colliery	− 18,9
Bellary-Kistna	− 7,5
Cuddapah-Nellore	− 5,8

159. The increase on the Wardha Coal Railway is due to the cost of cutting and raising a larger quantity of coal than it was anticipated would be necessary, to extensive repairs to machinery, to charges incurred in connection with repeated outbreaks of fire in the mines, and to increased outlay on pumping and ventilating arrangements. The increase in the case of the Bengal Central Railway is due to increased earnings, as the line is worked by the Eastern Bengal State Railway for a certain percentage of gross earnings. The increase on the Southern Mahratta Railway is due to increased open mileage. The transactions of the Mysore Railway were not included under State Railways in the Budget Estimate. It was subsequently decided that they should be recorded under this head, and the Actuals have now been so shown. The decrease on the Umaria Colliery is due to the out-put of coal having been less than anticipated and to the write-back to Capital of R83,100, being the net loss on the working of the undertaking to the end of 1886-87. The decrease in the case of the Bellary-Kistna and Cuddapah-Nellore Railways is due to the lines not having been opened as early as was expected when the Budget Estimate was under preparation.

160. As compared with the Revised Estimate, the Actuals show an increase of 13,8 chiefly on the following Railways :—

Bengal-Nagpur	4,3
Wardha Coal	3,0
Bengal Central	3,1
Southern Mahratta	2,4

Section H.—RAILWAYS—EXPENSES—*continued.*

161. The increase on the Bengal-Nagpur Railway is due to a larger consumption of coal owing to improved traffic, to heavier repairs to stock, to increased maintenance charges, and to the employment of additional train staff. The increase in the case of the Wardha Coal Railway is due to extensive renewals of sleepers and to larger outlay than was expected in connection with outbreaks of fire in the mines. The increase on the Bengal Central Railway is due to an increase in the maintenance charges, owing to a re-allocation of the expenditure on flood damage repairs. The increase on the Southern Mahratta Railway is due to increased traffic.

Other State Railways—Provincial, excluding Eastern Bengal State Railway.

RESULTS.

	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	...	164,2
" Budget Estimate	5,2	...
" Revised Estimate	7	...

162. As explained in paragraph 130, the large decrease, compared with the Actuals of the previous year, is merely nominal, owing to the transfer of the Nagpur-Chhattisgarh, Patna-Gya, and Dildarnagar-Ghazipur State Railways to *Imperial* during 1887-88. There were also no transactions against the Rajputana-Malwa and Cawnpore-Achnera State Railways in 1887-88, owing to the transfer of the latter line to Imperial. Eliminating the transactions of these lines for 1886-87 for purposes of comparison, the working expenses during 1887-88 exceeded those of 1886-87 by 27,2, of which 2,6, 7,6 and 13,8 relate respectively to the Burma, Tirhoot and Lucknow-Sitapur-Seramau lines. The increase on the Burma Railway is due to the growth of traffic and to greater train mileage, and in the Tirhoot Railway to increased traffic, to large payments to the Bengal and North-Western Railway Company for hire of rolling stock, and to charges for rent of the Sonepore Junction Station. The increase on the Lucknow-Sitapur-Seramau Railway is due to increased mileage, an additional length of 50½ miles having been opened during 1887-88. As regards the Budget the improvement in the actuals has been caused by development of traffic.

38.—State Railways.

Interest on Debt.

1886-87. Accounts.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
	INTEREST ON CAPITAL FOUND BY GOVERNMENT—			
223,5	East Indian Railway	2,560,3	2,586,8	228,4
84,4	Eastern Bengal Railway			96,7
2,115,1	Other State Railways			2,232,4
2,423,0	TOTAL	2,560,3	2,586,8	2,557,5
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway Commutation Stock—			
4	Rupee	4	4	4
196,7	Sterling	194,8	195,3	195,3
64,6	East Indian Railway Debenture Stock	64,6	64,6	64,6
87,1	3½ and 3 per cent. East Indian Railway Annuity Redemption Stock	87,4	86,6	86,5
43,4	Eastern Bengal Railway Debenture and Debenture Stock	35,1	35,0	35,0
174,3	3½ per cent. Sind-Punjab and Delhi Railway Redemption Stock	170,6	170,6	17[illegible],6
2,989,5	TOTAL INTEREST ON CAPITAL	3,113,2	3,139,3	3,109,9
212,9	EXCHANGE	205,2	231,9	232,0
3,202,4	TOTAL INTEREST ON DEBT	3,318,4	3,371,2	3,341,9

RESULTS.

	Actuals. More.	Actuals. Less.
INTEREST ON CAPITAL—		
Actuals with Actuals of previous year	120,4	...
" Budget Estimate	...	3,3
" Revised Estimate	...	29,4
EXCHANGE—		
Actuals with Actuals of previous year	19,1	...
" Budget Estimate	26,8	...
" Revised Estimate	1	...

Section H.—RAILWAYS—EXPENSES—*continued.*

Interest on Capital.

163. As explained in former reports, the interest charge for State Railways depends upon the progress of construction during the year, and hence the payments in 1887-88 were greater than in the previous year owing to the larger sum expended upon construction. Considering the nature of the charge, the estimates have been fairly well-maintained. The following statement shews in usual form how the interest charged in the accounts of 1887-88 has been computed. It will be noticed that the amount entered in this statement under the head "Other State Railways" as capital expenditure at the end of 1886-87 is 53,968,0, whereas the corresponding figure in the report for 1886-87 is 55,334,8. The difference of 1,366,8 consists of 1,390,4 on account of the capital expenditure on the Nagpur-Chattisghar, Bilaspur-Etawa and Nagpore-Bengal Railways, removed from this statement because those lines have been made over to the Bengal-Nagpore Railway Company, less 23,6, being the survey charges of the Chaman and Bezwada extensions now brought into the capital account.

Capital Expenditure on which Interest is chargeable.	E. I. Ry.	E. B. Ry.	Other State Railways.	Total.
Capital Expenditure at end of 1886-87	2,095,0	1,689,2	53,968,0	57,752,2
Capital Expenditure during 1887-88	58,3	233,2	3,431,5	3,723,0
Capital Account at end of 1887-88	2,153,3	1,922,4	57,399,5	61,475,2
Debenture and Debenture Stocks discharged	2,950,0	612,4	...	3,562,4
Interest.				
Interest on Capital Account at beginning of the year	94,3	67,6	2,158,7	2,320,6
Interest on Debentures, &c., discharged	132,8	24,5	...	157,3
Half interest on Capital spent during the year	1,3	4,6	68,7	74,6
Total	228,4	96,7	2,227,4	2,552,5
Add—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest	...	...	5,0	5,0
Total Interest charged	228,4	96,7	2,232,4	2,557,5

Exchange.

164. The increase, compared with the Actuals of the previous year and the Budget Estimate, is due to the fall in exchange noticed in paragraph 145.

Annuities in Purchase of Guaranteed Railways (including Sinking Fund).

1886-87. Accounts.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
	England—			
	E. I. Railway—			
262,0	4 per cent. on deferred annuity	262,0	262,0	262,0
849,4	Annuity of 1,179,0 unredeemed portion	899,3	899,7	849,2
46,9	Investment made in respect of the unredeemed portion			49,1
1,3	Contribution to management			1,4
	E. B. Railway—			
117,0	Annuity not deferred	120,5	120,6	116,8
3,4	Sinking Fund			3,6
1	Contribution to management			1
	Sind, Punjab and Delhi Railway—			
371,4	Annuities	401,2	401,2	371,4
3	Contribution to management			3
25,9	Sinking Fund			29,5
1,677,7	Total England	1,683,0	1,683,5	1,683,4
630,9	Exchange	625,1	707,1	707,4
2,308,6	Grand Total	2,308,1	2,390,6	2,390,8

Section H.—RAILWAYS—EXPENSES—*continued.*

RESULTS.

	Actuals. More.	Actuals. Less.
ANNUITIES AND SINKING FUND—		
Actuals with Actuals of previous year	5,7	...
" Budget Estimate	4	...
" Revised Estimate	...	1
EXCHANGE—		
Actuals with Actuals of previous year	76,4	...
" Budget Estimate	82,3	...
" Revised Estimate	3	...

Annuities and Sinking Fund.

165. The differences are trifling, and need no special remark.

Exchange.

166. The differences under this head are due mainly to a fall in the rate of exchange.

38.—State Railways—Interest on Capital deposited by Companies.

1886-87. Accounts.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
	INTEREST ON SUBSCRIBED CAPITAL—			
	INDIA—			
3	Southern Mahratta Railway	4	4	4
	ENGLAND—			
201,9	Southern Mahratta Railway	227,2	235,6	235,6
110,3	Indian Midland Railway	116,5	118,3	118,2
31,5	Bengal Central Railway	27,5	32,5	32,5
...	Bengal Nagpur Railway	55,2	82,6	82,6
344,0		426,8	469,4	469,3
129,2	EXCHANGE	158,4	197,0	197,1
473,2	TOTAL	585,2	666,4	666,4

RESULTS.

	Actuals. More.	Actuals. Less.
INTEREST—		
Actuals with Actuals of previous year	125,3	...
" Budget Estimate	42,5	...
" Revised Estimate	...	1
EXCHANGE—		
Actuals with Actuals of previous year	67,9	...
" Budget Estimate	38,7	...
" Revised Estimate	1	...

Interest.

167. The increase over the Actuals of the previous year is due principally to the formation of the Bengal-Nagpur Railway Company which did not exist in 1886-87, and to more capital deposited with the Secretary of State for existing lines. The increase over the Budget Estimate is also due to the latter cause.

Exchange.

168. The increased charges for exchange, compared with the Actuals of the previous year and with the Budget Estimate, are due to larger payments of interest on increased deposits of capital, as well as to a further fall in the rate of exchange.

39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1886-87. Accounts.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
	MOIETY OF SURPLUS PROFITS—			
177,5	Bombay, Baroda and Central India	168,0	170,0	170,0
344,5	Great Indian Peninsula	340,0	493,0	492,6
12,6	Sind-Punjab and Delhi	...	...	...
534,6	TOTAL	508,0	663,0	662,6

Section H.—RAILWAYS—EXPENSES—*continued.*

39.—Guaranteed Companies—Surplus Profits, Land and Supervision—*continued.*

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	LAND AND SUPERVISION—			
14,8	India	16,2	15,4	15,9
...	Central Provinces	1	7,1	2,0
12,5	Bengal	13,5	12,5	12,6
15,4	North-Western Provinces and Oudh	20,6	8,8	13,6
1	Punjab	...	...	...
22,5	Madras	19,8	23,2	22,4
29,9	Bombay	25,5	27,0	21,4
...	Reserve	5,6	4	...
95,2		101,3	94,4	87,9
29,0	*Deduct*—Amount recoverable from Companies on account of Government supervision	*36,3*	*36,4*	*36,5*
66,2	TOTAL, LAND AND SUPERVISION	65,0	58,0	51,4
600,8	GRAND TOTAL	573,0	721,0	714,0

RESULTS.

	Actuals. More.	Actuals. Less.
SURPLUS PROFITS—		
Actuals with Actuals of previous year	128,0	...
" Budget Estimate	154,6	...
" Revised Estimate	...	4
LAND AND SUPERVISION—		
Actuals with Actuals of previous year	...	14,8
" Budget Estimate	...	13,6
" Revised Estimate	...	6,6

Surplus Profits.

169. The large increase over the Actuals of the preceding year and the Budget Estimate of 1887-88 occurred on the Great Indian Peninsula Railway, owing to increased earnings.

Land and Supervision.

170. The recoveries from Companies were larger in 1887-88 than in the previous year when they amounted to 29,0 only, which accounts chiefly for the decrease in the total expenditure. The saving on the Budget provision is due chiefly to delay in settling claims for compensation for land in Bombay and Oudh. The saving on the Revised Estimate is attributed to the same cause.

39.—Guaranteed Companies—Interest.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	INTEREST—			
10,7	India	29,4	29,9	25,6
2,697,0	England	2,700,0	2,695,0	2,694,9
2,707,7		2,729,4	2,724,9	2,720,5
1,014,2	EXCHANGE	1,002,9	1,131,9	1,132,4
3,721,9	TOTAL	3,732,3	3,856,8	3,852,9

RESULTS.

	Actuals. More.	Actuals. Less.
INTEREST—		
Actuals with Actuals of previous year	12,8	...
" Budget Estimate	...	8,9
" Revised Estimate	...	4,4
EXCHANGE—		
Actuals with Actuals of previous year	118,2	...
" Budget Estimate	129,5	...
" Revised Estimate	5	...

Section H.—RAILWAYS—EXPENSES—*continued.*

Interest.

171. The increase under this head, as compared with the Actuals of the preceding year, is due principally to larger payments by the Oudh and Rohilkhund and Great Indian Peninsula Railways on account of interest on overdrawn Capital.

172. The decrease between the Actuals and Budget and Revised Estimates of 1887-88 is due to smaller payments in England in consequence of Capital not having been raised to the extent anticipated, besides which the provision for interest on overdrawn Capital in India in the Revised Estimate was over-estimated in the case of the South Indian Railway.

Exchange.

173. The excess in all cases is the result of a fall in the rate.

40.—Subsidised Companies—Land, &c.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	IMPERIAL—			
...	Bengal Central Railway—(Land)	...	...	—3
30,6	Bengal and North-Western Railway—(Land)	39,5	32,5	29, 3
...	Reserve	1,0	...	...
30,6	TOTAL IMPERIAL	40,5	32,5	29,0
	PROVINCIAL—			
1	Tarkessur Railway—(Land)	...	...	...
4,0	Rohilkhund-Kumaon Railway—(Subsidy)	4,0	4,0	4,0
10,5	Dibru-Sadiya Railway—(Subsidy)	10,5	10,5	10,6
...	Nilgiri Railway—(Land)	5,0	...	...
14,6	TOTAL PROVINCIAL	19,5	14,5	14,6
45,2	GRAND TOTAL	60,0	47,0	43,6

RESULTS.	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	1,6
" Budget Estimate	...	16,4
" Revised Estimate	...	3,4

174. The difference between the Actuals of 1886-87 and 1887-88 is very small, and is due to slightly smaller payments for land on the Bengal North-Western Railway during 1887-88, and to a credit of 3 realised by the sale of C Class land and a house at Dum-Dum in connection with the Bengal Central Railway.

175. The saving on the Budget Estimate is due to the above credit, which was not foreseen when the estimate was under preparation, to shorter payments on the Bengal North-Western Railway, and to the provision for land in connection with the proposed Nilgiri Railway not having been utilised.

176. The saving on the Revised Estimate is due to smaller payments for land on the Bengal and North-Western Railway. It may be mentioned that the estimates for land are prepared by the Revenue authorities, and are beyond the control of the Public Works Department.

40.—Subsidised Companies—Advances of Interest.

177. There were no transactions under this head.

41.—Miscellaneous Railway Expenditure.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	IMPERIAL.			
	INDIA—			
2,9	Surplus Establishment and Miscellaneous Charges	5,0	9,5	10,4
14,8	Director-General's Establishment	16,3	15,4	15,9
6,3	Port Store-keepers' "	7,3	5,2	5,0
4	Conversion or doubling of the Rajputana-Malwa Railway	1,0	1,3	1,2
1,8	Ajmere-Bhawalpur Survey	5	5	6
...	Reserve	24,6	1	...
26,2	TOTAL INDIA	54 7	32,0	33,1

Section H.—RAILWAYS—EXPENSES—*continued.*

41.—Miscellaneous Railway Expenditure—*continued.*

1886-87. Accounts.	IMPERIAL.	Budget.	1887-88. Revised.	Accounts.
	CENTRAL PROVINCES—			
...	Raj-Nandgaon-Warangal Survey	...	4	3
...	Nagpur-Chhattisgarh Extension Survey	...	—4,9	—4,8
	TOTAL CENTRAL PROVINCES	...	—4,5	—4,5
	BURMA—			
—1	Tounghoo-Mandalay Survey	...	...	...
	ASSAM—			
11,6	Bengal-Assam Railway Survey	1,0	3	3
	BENGAL—			
...	Chittagong-Comilla Survey	...	1,2	1,2
7,5	Benares-Puri Railway Survey	...	...	...
1	Rungpur-Dhubri Survey	...	9	1,1
...	Budge-Budge Railway Survey	...	1	...
7,6	TOTAL BENGAL	...	2,2	2,3
	PUNJAB—			
...	Bannu Railway Survey	...	6,0	7,1
3,7	Umballa-Kalka-Simla Survey	...	1	...
...	Peshawur Jumrood Survey	...	4	4
2,5	Mianwali-Khusalgarh Survey	2,5	1,3	1,3
12,2	Bolan State Railway, Survey of Permanent Line	2,0	7	—3,0
13,1	Survey for Extension beyond the Khwaja-Amran Mountains	6,8	...	...
1,5	Khattan-Babar-Kach Railway Survey	...	6	8
...	Kach-Quetta Survey	...	1,7	1,6
33,0	TOTAL PUNJAB	11,3	10,8	8,2
	BOMBAY—			
3,0	Godra-Rutlam Survey	3,0	3,2	3,2
81,3	TOTAL IMPERIAL	70,0	44,0	42,6
	PROVINCIAL.			
	BENGAL—			
5,5	Share of P. W. Secretariat Establishment	...	7,0	6,8
	NORTH-WESTERN PROVINCES AND OUDH—			
1,4	Pilibhit-Seramau Survey	...	...	...
6	Hurdwar-Dehra-Rajpur Survey	...	1	1
2,0	TOTAL N.-W. P. AND OUDH	...	1	1
	PUNJAB—			
...	Bhatinda-Minchanabad Survey	...	1,1	5
	MADRAS—			
2,7	Madura-Pamban Survey	...	...	...
1,2	Porto-Novo-Salem Survey	...	...	...
3,9	TOTAL MADRAS	...	...	...

Section H.—RAILWAYS—EXPENSES—*concluded.*

41.—Miscellaneous Railway Expenditure—*concluded.*

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	PROVINCIAL.			
	BOMBAY—			
1,7	Provincial Surveys	3,6	1,2	1,8
13,1	TOTAL PROVINCIAL	3,6	9,4	9,2
94,4	TOTAL IMPERIAL AND PROVINCIAL	73,6	53,4	51,8

RESULTS.

	Actuals. More.	Actuals. Less.
IMPERIAL—		
Actuals with Actuals of previous year	...	38,7
" Budget Estimate	...	27,4
" Revised Estimate	...	1,4
PROVINCIAL—		
Actuals with Actuals of previous year	...	3,9
" Budget Estimate	5,6	...
" Revised Estimate	...	2

178. The first difference calling for notice is the rise in *Surplus Establishment and Miscellaneous Charges*, and it is due to this head being now debited with the leave allowances of Government officers lent to Railway Companies. The *reserve* of 24,6 was in excess of the demands which arose during the year and was saved accordingly. The minus figure against the *Nagpur-Chhattisgarh Extension Survey* arises out of the refund received from the Bengal-Nagpur Railway Company on that account. The *Bannu Railway Survey* was ordered after the Budget was passed, and the expenses of the *Survey for Extension beyond the Khwaja-Amran Mountains* are now classified under the head 48—State Railways—Construction. The Budget provision for the *Share of the Public Works Secretariat Establishment* was made under 45—Civil Works, but the Government of Bengal has asked that the charges may be entered under 41—Miscellaneous Railway Expenditure.

Section J.—IRRIGATION.

1886-87 Accounts.		Budget.	1887-88. Revised.	Accounts.
1,656,7	REVENUE	1,688,0	1,706,8	1,714,3

179. These collections exceeded those of 1886-87 by 57,6 and the Budget by 26,3. The increase is in both cases chiefly in the Punjab, and is due to the development and extension of irrigation on almost all the canals in that province.

XXIX and 42.—Major Works.

Direct Receipts and Working Expenses.

Accounts, 1886-87.			Irrigation Works and Canals.	Budget, 1887-88.			Revised, 1887-88.			Accounts, 1887-88.		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
			IMPERIAL.									
			N.-W. Provinces and Oudh—									
2,1	7,0	—4,9	Betwa Canal	6,4	11,3	—4,9	2,9	9,9	—7,0	3,1	8,3	—5,2
...	...	...	Lower Ganges Canal . . .	...	...	...	...	...	...	1	17,2	—17,1
2,1	7,0	—4,9		6,4	11,3	—4,9	2,9	9,9	—7,0	3,2	25,5	—22,3
			Punjab—									
83,9	48,9	35,0	Western Jumna Canal . . .	115,5	50,0	65,5	135,2	54,1	81,1	135,4	55,5	79,9
129,1	55,8	73,3	Bari Doab Canal	118,0	47,0	71,0	123,5	52,2	71,3	126,2	49,7	76,5
...	...	...	Chenab Canal	6	2,8	—2,2	1	6,3	—6,2	...	5,7	—5,7
35,5	23,1	12,4	Sirhind Canal	61,5	32,0	29,5	68,7	33,1	35,6	69,9	34,5	35,4
2,7	5,2	—2,5	Swat River Canal	6,7	4,0	2,7	10,2	8,5	1,7	10,3	8,4	1,9
1,4	2,6	—1,2	Other Projects	7,0	6,2	8	12,6	6,0	6,6	14,3	7,4	6,9
252,6	135,6	117,0		309,3	142,0	167,3	350,3	160,2	190,1	356,1	161,2	194,9
			Madras—									
10,6	48,6	—38,0	Godavari Delta Project . .	10,2	45,0	—34,8	10,2	50,9	—40,7	12,4	51,7	—39,3
3,8	32,5	—28,7	Kistna Delta Project . . .	3,5	30,0	—26,5	3,5	31,1	—27,6	4,4	32,7	—28,3
7,7	23,8	—16,1	Other Projects	10,1	25,0	—14,9	10,3	24,2	—13,9	7,5	22,2	—14,7
22,1	104,9	—82,8		23,8	100,0	—76,2	24,0	106,2	—82,2	24,3	106,6	—82,3
			Bombay—									
3,7	4,1	—4	Desert Canal	3,9	2,9	1,0	4,3	4,0	3	3,7	4,0	—3
4,5	5,3	—8	Begari Canal	3,4	6,4	—3,0	3,4	5,9	—2,5	2,5	6,1	—3,6
1,8	6,4	—4,6	Eastern Nara Works . . .	2,4	6,5	—4,1	2,4	5,7	—3,3	1,6	5,5	—3,9
18,3	6,8	11,5	Mutha Canal	15,3	6,6	8,7	16,2	5,9	10,3	19,0	6,0	13,0
8,3	9,8	—1,5	Other Projects	10,4	16,0	—5,6	9,2	12,9	—3,7	8,1	11,1	—3,0
36,6	32,4	4,2		35,4	38,4	—3,0	35,5	34,4	1,1	34,9	32,7	2,2
313,4	279,9	33,5	TOTAL IMPERIAL .	374,9	291,7	83,2	412,7	310,7	102,0	418,5	326,0	92,5

Section J.—IRRIGATION—RECEIPTS—*continued.*

Accounts, 1886-87.			Irrigation Works and Canals.	Budget, 1887-88.			Revised, 1887-88.			Accounts, 1887-88.		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
			Provincial.									
			Bengal—									
18,0	50,2	—32,2	Orissa Canals	21,6	48,0	—26,4	21,6	55,2	—33,6	22,3	48,1	—25,8
23,4	22,6	8	Midnapore Canal . . .	24,0	25,0	—1,0	24,0	25,3	—1,3	23,4	24,0	—6
5,4	2,3	3,1	Tidal Canal	4,9	5,0	—1	4,9	5,0	—1	4,2	6,5	—2,3
91,8	58,2	33,6	Sone Canal	85,3	67,0	18,3	85,3	67,0	18,3	60,4	71,8	—11,4
138,6	133,3	5,3		135,8	145,0	—9,2	135,8	152,5	—16,7	110,3	150,4	—40,1
			N.-W. Provinces and Oudh—									
220,9	85,5	135,4	Ganges Canal	202,8	90,3	112,5	199,7	87,9	111,8	197,1	88,3	108,8
105,7	79,2	26,5	Lower Ganges Canal . . .	118,0	73,3	44,7	107,1	86,0	21,1	106,6	69,2	37,4
61,3	28,3	33,0	Agra Canal	54,5	26,1	28,4	50,3	26,1	24,2	48,2	24,5	23,7
69,9	20,6	49,3	Eastern Jumna Canal . . .	73,2	19,5	53,7	68,9	19,5	49,4	70,3	19,2	51,1
457,8	213,6	244,2		448,5	209,2	239,3	426,0	219,5	206,5	422,2	201,2	221,0
596,4	346,9	249,5	Total Provincial .	584,3	354,2	230,1	561,8	372,0	189,8	532,5	351,6	180,9
909,8	626,8	283,0	Grand Total .	959,2	645,9	313,3	974,5	682,7	291,8	951,0	677,6	273,4

RESULTS.

	Revenue. Actuals. More.	Revenue. Actuals. Less.	Working Expenses. Actuals. More.	Working Expenses. Actuals. Less.	Net Revenue. Actuals. More.	Net Revenue. Actuals. Less.
Imperial.						
Actuals with Actuals of previous year	105,1	...	46,1	...	59,0	...
,, Budget Estimate	43,6	...	34,3	...	9,3	...
,, Revised Estimate	5,8	...	15,3	...	...	9,5
Provincial.						
Actuals with Actuals of previous year	...	63,9	4,7	...	...	68,6
,, Budget Estimate	...	51,8	...	2,6	...	49,2
,, Revised Estimate	...	29,3	...	20,4	...	8,9

Imperial Works.

Gross Revenue.

180. The gross revenue in 1887-88 exceeded that in 1886-87 by 105,1. The excess, it will be observed from the details, occurred chiefly in the Punjab, and was caused by extension and development of almost all the works in that province. In the North-Western Provinces there was a slight increase due to development of irrigation on the Betwa Canal, and in Madras there was also a rise in consequence of improvements made to the Sangam Anicut.

181. The Budget Estimate anticipated to a great extent the increase in revenue in the Punjab, but in preparing the Revised Estimate it was discovered that owing to the rapid advance of irrigation from the Western Jumna Canal it did not go far enough. The Revised Estimate was therefore prepared for a considerably larger income which has been exceeded in the actuals owing to a larger irrigation of *kharif* and

Section J.—IRRIGATION—RECEIPTS—*continued.*

rabi crops on the Sidhnai Canal, the recovery of arrears on the Sirhind Canal and the sale of water and plantation on the Bari Doab Canal.

Working Expenses.

182. With the increase in gross revenue there was also an augmentation of the working expenses, though not nearly to the same extent as in the case of revenue. One of the chief causes of this increase was the transfer to this head from 49—Irrigation, Section N, Expenditure not charged to revenue, of the old expenditure on the Kali Nadi aqueduct on the Lower Ganges Canal. This transfer has become necessary because the cost of the new aqueduct is being treated as capital outlay and is debited to Expenditure not charged to revenue. In the Punjab the increase is caused by mainter ance and repairs of the newly opened Chenab Canal, by repairs to damages caused by floods, and by the progress of operations on the Swat river, the Sirhind, and the Western Jumna Canals. The same causes have led to the excess over the Budget and Revised Estimates.

Provincial Works.

Gross Revenue.

183. The falling-off in the revenue of 1887-88 as compared with 1886-87 is due chiefly to the agitation against the irrigation system of the Sone canals. During the sitting of the Commission that was appointed to enquire into their complaints, the rate-payers withheld payment of the sums due from them in the hope of obtaining remissions. In the North-Western Provinces also, there was a decrease in the revenue owing to the abundant rainfall having lessened the demand for artificial irrigation.

184. These causes also operated in diminishing recovery of the amounts entered in the Budget and Revised Estimates.

Working Expenses.

185. Compared with 1886-87, the rise in working expenses during 1887-88 is entirely due to a change of system by which the Irrigation Branch in Bengal has now its own establishment. The Budget provision had to be increased in the Revised, owing to additional charges for repairing the Mahanady weir breached by floods in 1886, and the damages to the Midnapore Canal caused by the cyclone of 1887 as well as to correct a short estimate on account of Establishment in the North-West Provinces and Oudh. The effect of these increases was nullified by the write back to Imperial of expenditure on the Kali Nadi aqueduct mentioned above in para. 182. This expenditure is first transferred from capital outlay on Irrigation Works to working expenses; but as provincial funds are not able to bear the charge, the Imperial Government removes the burthen by allowing the amount to be charged against itself.

186. The Actuals fell short of the Revised Estimate by 20,4. The falling-off occurs chiefly in the North-West Provinces, and is due to the transfer to Imperial funds mentioned in the preceding paragraph.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
87,2	N.-W. Provinces and Oudh	87,2	87,2	87,2
68,2	Punjab	40,1	43,2	45,7
390,2	Madras	377,9	386,8	409,6
51,9	Bombay	71,3	61,2	60,1
597,5	TOTAL	576,5	578,4	602,6

187. The Actuals of 1887-88 exceeded those of the previous year by 5,1. The increase is attributed chiefly to a large collection of water-rates on the Godavari and Kistna Delta systems in Madras, owing to a favourable season and sufficient supply of water in the canals, and partly to an extension of irrigation on some of the canals in Sindh. The decrease in the Punjab is only apparent, and comes from an item of 20,0 on account of arrears of previous years on the Bari Doab canal, having been included in the figures of 1886-87.

188. The Budget and Revised Estimates of 1887-88 were prepared on the basis of the actuals of the previous year exclusive of adjustments. The Actuals, however, show an improvement of 24,2 over the Revised Estimate owing to an increase of revenue in Madras, as explained in the preceding paragraph.

Section J.—IRRIGATION—RECEIPTS—*concluded.*

XXX.—Minor Works and Navigation.

1886-87. Accounts.			1887-88. Budget.		1887-88. Revised.		1887-88. Accounts	
A	B		A	B	A	B	A	B
1,5	...	India	1,1	...	1,2	...	1,5	...
...	...	Upper Burma	...	...	1	...	...	...
..	2,9	Lower Burma	...	3,4	...	3,4	...	2,7
5.	85,2	Bengal	...	94,8	...	92,8	...	96,5
...	16,1	N.-W. Provinces and Oudh	...	13,9	...	13,7	...	14,5
13,2	4,8	Punjab	12,7	4,3	14,5	4,8	15,9	4,9
2,3	7,5	Madras	...	8,2	...	9,0	...	10,2
15,4	...	Bombay	13,9	...	14,4	...	14,7	...
32,9	116,5	TOTAL	27,7	124,6	30,2	123,7	32,1	128,6
149,4			152,3		153,9		160,7	

A. Imperial. B. Provincial and Local.

RESULTS.

	Actuals. More.	Actuals. Less.
Imperial.		
Actuals with Actuals of previous year	...	8
" Budget Estimate	4,4	...
" Revised Estimate	1,9	...
Provincial and Local.		
Actuals with Actuals of previous year	12,1	...
" Budget Estimate	4,0	...
" Revised Estimate	4,9	...

189. The Actuals of 1887-88 were better by 11,3 than those of 1886-87, and this improvement is the net result of numerous small increases and decreases.

190. The Budget and Revised Estimates were framed for normal earnings, but the Actuals were slightly in excess of the Estimates. This increase is the aggregate of small increases in all the provinces excepting Lower Burma, where there was a falling-off of 7, owing to a considerable area of land on the Pegu and Sittang canal having been allowed to remain fallow on account of the disturbed state of the country.

Section J.—IRRIGATION—EXPENDITURE.

1886-87. Accounts.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts
2,310,7	EXPENDITURE.	2,441,3	2,484,4	2,461,6

191. The expenditure of 1887-88, though close to the Budget and Revised Estimates, exceeded that of the previous year by 150,9, the excess being due (1) to larger working expenses consequent on a greater length of canals having been opened for irrigation, (2) to increased charge for interest owing to the additional capital outlay, and (3) to higher rate of expenditure from Provincial funds in Bengal. These differences have been further enlarged by the transfer to this group under *43—Minor Works and Navigation* of the outlay on the Khusdil Khan reservoir which has hitherto been charged under *Capital Expenditure not charged against Revenue.*

42.—Major Works—Working Expenses.

1886-87. Accounts.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
626,8		645,9	682,7	677,6

192. The particulars of these charges are given in page 84, and the explanation of the more important differences in paragraphs 182 and 185.

42.—Major Works—Interest on Debt.

1886-87. Accounts.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
	Imperial.			
506,6	India	513,7	514,5	513,6
	Provincial.			
227,3	Bengal	232,6	231,7	231,3
258,7	N.-W. Provinces and Oudh	278,6	273,0	272,6
992,6	TOTAL	1,024,9	1,019,2	1,017,5

RESULTS.

	ACTUALS. More.	ACTUALS. Less.
Actuals with Actuals of previous year	24,9	...
" Budget Estimate	...	7,4
" Revised Estimate	...	1,7

193. The variations under this head are due to fluctuations in the amount of capital expenditure on the works. This capital expenditure is charged under *35—Construction of Protective Irrigation Works* and *Capital Expenditure not charged against Revenue*, and is explained in paras. 114 and 235. The following statement shows how the interest charged in the accounts of 1887-88 has been calculated :—

CAPITAL EXPENDITURE.	
Capital Expenditure at end of 1886-87	25,128,9
" " during 1887-88	619,3
	25,748,2
INTEREST.	
Interest on Capital Account at beginning of the year	1,005,1
Half interest on Capital spent during the year	12,4
	1,017,5

43.—Minor Works and Navigation.

1886-87. Accounts. A	1886-87. Accounts. B		Budget. A	Budget. B	1887-88. Revised. A	1887-88. Revised. B	Accounts. A	Accounts. B
11,2	...	India	24,3	...	25,4	...	56,8	...
13,8	...	Upper Burma	24,0	...	20,0	...	12,6	...
...	23,4	Lower Burma	...	35,6	...	33,1	...	36,3
54,4	69,1	Bengal	...	170,1	...	170,2	...	152,0
6	21,1	N.-W. Provinces and Oudh	6	26,1	6	22,7	3	18,4
61,4	2,2	Punjab	65,1	3,9	66,7	4,9	61,6	4,2
228,4	42,3	Madras	...	265,1	—8,2	271,0	—8,2	262,7
161,5	...	Bombay	157,4	...	176,0	...	169,8	...
1,4	...	England	2	...	1	...	...	...
5	...	Exchange	1	...	...	...	...	...
533,2	158,1	TOTAL	271,7	498,8	280,6	501,9	292,9	473,6
691,3			770,5		782,5		766,5	

A. Imperial. B. Provincial and Local.

Section J.—IRRIGATION—EXPENDITURE—*concluded.*

RESULTS.	Actuals. More.	Actuals. Less.
Imperial.		
Actuals with Actuals of previous year	...	240,3
" Budget Estimate	21,2	...
" Revised Estimate	12,3	...
Provincial and Local.		
Actuals with Actuals of previous year	315,5	...
" Budget Estimate	...	25,2
" Revised Estimate	...	28,3

Imperial Works.

194. The decrease as compared with the accounts of the previous year is due to the transfer from *Imperial* to *Provincial* of the outlay on certain works in Bengal and Madras which have been provincialized from the commencement of 1887-88.

195. The Budget was framed for 271,7, which took into account the transfers to Provincial mentioned above and allowed 24,0 for irrigation works in Upper Burma. An additional grant, however, was sanctioned during the course of the year for canal clearances in Sind, and so the Revised Estimate was placed at 280,6, against which the Actuals have amounted to 292,9. The increase in the Actuals is due chiefly to the debit under this head of the outlay on the Khushdil Khan reservoir, for which provision was made under *49—Capital Expenditure not charged against Revenue* in section N of the accounts. The short charge in Bombay, as compared with the revised estimate, occurs under Establishment, and is ascribed to the amalgamation of the Irrigation Executive offices with those of the General Branch.

Provincial and Local Works.

196. The excess of 315,5 over the expenditure of 1886-87 is due chiefly to the works in Bengal and Madras hitherto constructed from Imperial funds, having been provincialized from the commencement of 1887-88 as stated above in para. 194.

197. The Budget and Revised Estimates were framed for 498,8 and 501,9 respectively, whereas the Actuals have amounted to 473,6 only. The decrease is attributed to an over-estimate of the actual requirements of the year in Bengal and to several small savings in Madras.

Section K.—BUILDINGS AND ROADS—RECEIPTS.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
727,6	. . . . .	539,5	566,2	592,3

198. Compared with 1886-87 the receipts under the head Buildings and Roads are short by 135,3, which is chiefly due to the recovery in the previous year of 150,0 from His Highness the Maharajah of Sindia on account of the rendition of the Gwalior Fort and the Morar Cantonment. The excess of Actuals over Estimates is obtained principally by an improvement in the receipts from ferry tolls and the Roorkee workshops, and to unexpected realizations from sales of buildings and old materials. The differences between the Accounts and Estimates of the various Provinces are explained in the following paragraphs :—

XXXI.—Military Works.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
171,9	India (General and Political)	23,3	21,9	23,6
3	Central Provinces	3	3	2
..	Upper Burma	1	7	6
6	Lower Burma	8	7	7
5	Assam	3	3	6
7	Bengal	7	4	4
1	N.-W. Provinces and Oudh	1	1	1
6	Punjab	7	6	5
2,4	Madras	2,5	2,5	2,7
11,3	Bombay	7,6	10,2	11,0
188,4	TOTAL .	36,4	37,7	40,4

RESULTS.

	Actuals. More.	Less.
Actuals with Actuals of previous year	...	148,0
" Budget Estimate	4,0	...
" Revised Estimate	2,7	...

199. The decrease of 148,0 in the total revenue compared with that of the previous year is due to the exceptional recovery in 1886-87 of 150,0 on account of the rendition of the Gwalior Fort and the Morar Cantonment to His Highness the Maharajah Sindia.

200. The Actuals are better than the Budget Estimate by 4,0 owing to increased receipts from sale of water at Aden. The improvement of 2,7 over the Revised Estimate is the result of the estimate of the Inspector General, Military Works, having been placed at too low a figure.

XXXII.—Civil Works.

1886-87. Accounts. A Deptl.	B Civil.		Budget. A Deptl.	B Civil.	1887-88. Revised. A Deptl.	B Civil.	Accounts. A Deptl.	B Civil.
		IMPERIAL—						
7,3	...	India (General and Political) . .	7,6	...	7,7	...	7,8	...
...	2,2	Upper Burma	...	2,0	...	3,7	4	3,7
1	...	Bengal	1	...	1	...	1	...
7,4	2,2	TOTAL .	7,7	2,0	7,8	3,7	8,3	3,7
		PROVINCIAL—						
4,8	3,0	Central Provinces	3,0	3,3	5,0	3,1	5,2	2,8
4,4	...	Lower Burma	4,6	1	4,6	1	4,8	1
7	...	Assam	6	...	6	...	1,7	...
38,6	48,1	Bengal	17,5	2	20,0	21,3	17,5	22,8
14,1	76,7	N.-W. Provinces and Oudh	18,6	75,2	18,0	74,6	21,8	73,7
4,1	41,6	Punjab	4,4	36,4	5,5	36,0	4,7	36,1
10,9	4	Madras	9,3	5	9,3	1,4	10,7	2,1
75,5	5	Bombay	71,0	4	72,7	6	77,3	8
153,1	170,3	TOTAL .	129,0	116,1	135,7	137,1	143,7	138,4

Section K.—BUILDINGS AND ROADS—RECEIPTS—*continued.*

XXXII.—Civil Works—*continued.*

1886-87. Accounts. A Deptl.	1886-87. Accounts. B. Civil.		1887-88. Budget. A Deptl.	1887-88. Budget. B Civil.	1887-88. Revised. A Deptl.	1887-88. Revised. B Civil.	1887-88. Accounts. A Deptl.	1887-88. Accounts. B Civil.
		LOCAL—						
...	2,2	India (General and Political)	...	2,1	...	2,2	...	1,9
...	7,2	Central Provinces	...	6,5	...	7,9	...	7,9
...	4,7	Lower Burma	...	5,0	...	4,7	...	4,8
...	12,0	Assam	...	12,5	...	12,3	...	12,1
...	2,2	Bengal	...	51,7	...	30,6	...	45,5
1,6	5,3	N.-W. Provinces and Oudh	1,4	6,4	1,6	5,4	1,2	4,7
...	18,3	Punjab	...	16,5	...	19,0	1	18,7
4	80,0	Madras	6	73,5	6	81,9	5	82,3
...	41,6	Bombay	...	41,0	...	41,8	...	41,8
2,0	173,5	TOTAL	2,0	215,2	2,2	205,8	1,8	219,7
508,5		TOTAL INDIA	472,0		492,3		515,6	
		ENGLAND—						
22,3		Royal Indian Engineering College—Fees from Students, etc.:	22,7		25,5		25,6	
8,4		EXCHANGE	8,4		10,7		10,7	
539,2		GRAND TOTAL	503,1		528,5		551,9	

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers.

RESULTS.	ACTUALS. Departmental Officers. More.	Departmental Officers. Less.	Civil Officers. More.	Civil Officers. Less.	Total. More.	Total. Less.
Imperial.						
Actuals with Actuals of previous year	9	...	1,5	...	2,4	...
" " Budget Estimate	6	...	1,7	...	2,3	...
" " Revised Estimate	5	...	...	...	5	...
Provincial.						
Actuals with Actuals of previous year	...	9,4	...	31,9	...	41,3
" " Budget Estimate	14,7	...	22,3	...	37,0	...
" " Revised Estimate	8,0	...	1,3	...	9,3	...
Incorporated Local.						
Actuals with Actuals of previous year	...	2	46,2	...	46,0	...
" " Budget Estimate		2	4,5	...	4,3	...
" " Revised Estimate	...	4	13,9	...	13,5	...
Total India.						
Actuals with Actuals of previous year	...	...	...	...	7,1	...
" " Budget Estimate	...	...	...	...	43,6	...
" " Revised Estimate	...	...	...	...	23,3	...
England.						
Actuals with Actuals of previous year	...	...	...	...	3,3	...
" " Budget Estimate	...	...			2,9	...
" " Revised Estimate	...	...	...	...	1	...
Exchange.						
Actuals with Actuals of previous year	.	...	...	...	2,3	...
" " Budget Estimate	...	...	...	...	2,3	...
" " Revised Estimate	...	...	...	...	...	...

Section K.—BUILDINGS AND ROADS—RECEIPTS—*concluded.*

Imperial.

201. There is little change in the *departmental revenue*, but the collections by *Civil Officers* has improved owing to an extension of ferries in Upper Burma consequent on the pacification of the country.

Provincial.

202. The *departmental revenue* in the Central Provinces is near last year's figure, but the Budget was too low. There is apparently a large decline in Bengal as compared with 1886-87, but the credits in that year included the receipts derived from the Burrakur Iron Works from 1882-83 to 1886-87, these having previously been held in the deposit account. There is a rise in the North-Western Provinces and Oudh, consisting of improved receipts from the Roorkee Workshops and the Printing Press and Book Depôt of the Thomason Engineering College. There is also an increase in Bombay in Public Works tolls and sales of old buildings and materials.

203. As regards the revenue collected by *Civil Officers*, Bengal presents a decline which is due to the transfer of ferries to Local Boards, but these transfers were not made to the extent contemplated in the Budget. The decline in the North-Western Provinces and Oudh is attributed to the opening of the Dufferin bridge over the Ganges at Benares, and in the Punjab to a revision of the conditions under which the ferries in that Province are administered by Local Boards.

Local.

204. The total revenue is greater than that of 1886-87 by 46,0, of which 43,3 represents the increase under Bengal from the transfer of Provincial ferries to District Boards as noticed in the preceding paragraph. In view of these transfers, the Bengal Budget was placed at 51,7, but owing to the transfers not having been carried out to the extent originally contemplated, the Actuals are short by 6,2. The improvement of 13,5 on the Revised Estimate is attributed to high rates having been obtained for the lease of ferries. In Madras, the Actuals are better than the Budget Estimate by 8,7 owing to larger receipts from ferry tolls. This was duly provided for in the Revised Estimate.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
5,201,7	EXPENDITURE.	5,553,2	5,599,6	5,451,1

205. The total Expenditure under this head exceeds that of the previous year by 249,4, owing chiefly to the provision of buildings and roads in Upper Burmah, and to increased work on the Frontier roads in the Punjab and Beluchistan. The increases in the Expenditure chargeable to Imperial and Local Funds amount to 462,3 and 36,9 respectively, but on the other hand, the Provincial Expenditure has been reduced by 249,8, so that the net increase is only 249,4. The reduction in the Provincial Expenditure is chiefly due to smaller grants having been assigned for expenditure on Public Works in consequence of the revision of the Provincial contracts in 1887-88.

206. The Estimates have been fairly worked up to on the whole. The Budget Estimate of Expenditure from Local Funds was placed too high, particularly under Public Works in charge of Civil Officers.

44.—Military Works.

1886-87. Accounts.		Budegt.	1887-88. Revised.	Accounts.
686,3	India (General and Political)	742,2	709,4	681,5
14,4	Central Provinces	11,5	8,5	7,7
74,0	Upper Burma	300,0	312,5	314,8
30,9	Lower Burma	25,0	25,4	25,7
17,3	Assam	17,5	17,7	15,2
5,4	Bengal	3,5	2,9	2,4
10,7	N.-W. Provinces and Oudh	11,0	11,3	12,5
23,0	Punjab	22,5	28,1	27,9
56,7	Madras	55,0	57,3	52,8
140,3	Bombay	109,9	99,6	82,3
1,059,0	TOTAL INDIA	1,298,1	1,272,7	1,222,8
1,9	England (Stores)	1,9	6,3	6,5
7	Exchange	7	2,6	2,8
1,061,6	GRAND TOTAL	1,300,7	1,281,6	1,232,1

RESULTS.

	Actuals. More.	Actuals. Less.
INDIA.		
Actuals with Actuals of previous year	163,8	...
" " Budget Estimate	...	75,3
" " Revised Estimate	...	49,9
ENGLAND.		
Actuals with Actuals of previous year	4,6	...
" " Budget Estimate	4,6	...
" " Revised Estimate	2	...
EXCHANGE.		
Actuals with Actuals of previous year	2,1	...
" " Budget Estimate	2,1	...
" " Revised Estimate	2	...

207. In comparing the actuals of the two years it will be convenient to note the differences in each province. As regards *India General and Political* the largest difference is in the accounts of the Inspector General of Military Works, who seems to have spent 11,2 more on new works, but 5,6, and 19,4 less in repairs and establishments. In Central India there was an excess of 25,1 in 1887-88 arising mainly from a grant-in-aid of 30,0 to the Mhow Cantonment Fund on account of the Mhow water-works. There was a similar excess of 8,8 in the Hyderabad circle, owing to the provision of additional accommodation for British cavalry at Trimulgherry. In the *Central Provinces* the expenditure was less, owing to the completion in 1886-87 of the more important military works and to the stock balances having been worked off in 1887-88. The large outlay in *Upper Burma* is due to the necessity of providing accommodation for troops and erecting fortifications in consequence of the recent occupation of the country, while the decrease in *Lower Burma* is mainly in the accommodation of European and Native troops, Commissariat buildings and works of communication. In *Assam* the savings occur mainly in the grants for housing the Native infantry at Shillong and for the fortified post at Kohima. In *Bengal* the works

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued*.

required by the Commissariat and Khedda Departments were in an advanced state when the year 1887-88 commenced, and no new works were undertaken. It is also reported that the military buildings at Bhagulpur and Dacca were transferred during the year to Provincial Services. The increase in the *North-West Provinces and Oudh* is due mainly to the works connected with the defences of Jhansi. In the *Punjab* a large expenditure was incurred in 1887-88 on buildings for the Native infantry at Abbottabad and Mardan, the total outlay on this account being 10,4 against 5,5 in 1886-87. The saving in *Madras* is made up of numerous small items, and in *Bombay* is due partly to diminished expenditure and partly to a recovery of 25,8 from Her Majesty's Imperial Government as its share of the cost of the Aden Defences up to 1885-86. This recovery has been deducted from the expenditure.

208. As compared with the budget the accounts of 1887-88 shew a *saving* in India, the Central Provinces, Assam, Bengal, Madras and Bombay. The saving in *India, General and Political*, is mainly in the reserve of 83,9 held in the budget, and which was distributed afterwards in the manner and to the extent found to be necessary. Allowing for this reserve, the accounts show an excess expenditure of 6,6 and 19,1 respectively in the Hyderabad Circle and in the department of the Inspector General of Military Works. The excess in the former was caused mainly by providing additional accommodation for the troops in Trimulgherry and Secundrabad, and in the latter partly by similar expenditure, and partly by the construction of block houses on the railway bridges at Benares and Ferozepore and of the defensive post at Loralai.

209. The saving in the *Central Provinces* is the result of a deduction of 4,1 on account of suspense balances connected with the stock account, and in *Assam* it arises partly from an over-estimate, partly from the drainage of the Silchar Cantonment not having been carried out in the year, and partly from failure of the arrangements for carriage of material for the Golaghat-Nichuguard road. The *Bengal* saving has accrued from the transfer to Provincial Services of all military buildings at Bhaugulpur and Dacca as noticed in the preceding paragraph. In *Madras* the expenditure on original works was curtailed by 1,2, and there were small savings in repairs and establishments. The large abatement in *Bombay* is caused chiefly by the recovery of 25,8 from the Home Government on account of the defences at Aden and in a minor degree to a reduction of 3,6 in the store balances.

210. The accounts also show that the budget has been exceeded in some provinces. The principal *excess* is in *Upper Burma*, where it amounts to 14,8, and consists of charges for the acquisition of land for a cantonment at Mandalay. There was a small excess of 7 in *Lower Burma* in consequence of the construction of temporary barracks for Native troops at Bassein. The increase of 1,5 in the *North-Western Provinces and Oudh* has reference to the defences at Jhansi, and of 5,4 in the *Punjab* to the new barracks at Mardan and Abbottabad.

211. The higher expenditure in *England* as compared with the budget is due to larger indents for stores sent from this country. The larger charge for exchange has followed upon this higher expenditure.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

45.—Civil Works.

		India. (General and Political).	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
IMPERIAL.												
Departmental	Accounts . 1886-87 .	247,0	2,1	171,6	...	6,1	51,0	21,7	85,7	4,3	24,7	614,2
	Budget . 1887-88 .	267,3	1,0	156,0	...	2,0	47,8	15,0	164,6	3,4	34,0	691,1
	Revised . 1887-88 .	278,8	2,3	320,0	...	2,3	63,9	16,2	178,9	2,9	32,7	898,0
	Accounts . 1887-88 .	261,0	2,2	340,8	...	1,7	62,2	16,1	176,7	2,2	27,4	890,3
Civil Officers	Accounts . 1886-87 .	5	...	...	...	...	...	...	...	...	...	5
	Budget . 1887-88 .	5	...	...	...	...	...	...	...	...	...	5
	Revised . 1887-88 .	5	...	...	...	...	...	...	...	...	...	5
	Accounts . 1887-88 .	5	...	2,2	...	...	...	...	...	...	...	2,7
Total Imperial	Accounts . 1886-87 .	247,5	2,1	171,6	...	6,1	51,0	21,7	85,7	4,3	24,7	614,7
	Budget . 1887-88 .	267,8	1,0	156,0	...	2,0	47,8	15,0	164,6	3,4	34,0	691,6
	Revised . 1887-88 .	279,3	2,3	320,0	...	2,3	63,9	16,2	178,9	2,9	32,7	898,5
	Accounts . 1887-88 .	261,5	2,2	343,0	...	1,7	62,2	16,1	176,7	2,2	27,4	893,0
PROVINCIAL.												
Departmental	Accounts . 1886-87 .	...	138,4	...	118,6	61,6	388,5	279,4	254,7	217,7	472,1	1,931,0
	Budget . 1887-88 .	...	180,0	...	114,9	59,9	276,4	285,0	258,8	170,7	438,6	1,784,3
	Revised . 1887-88 .	..	133,0	...	118,0	56,4	274,0	282,8	252,8	191,2	415,0	1,723,2
	Accounts . 1887-88 .	...	126,0	...	114,3	55,3	276,1	273,3	231,6	194,3	403,4	1,674,3
Civil Officers	Accounts . 1886-87 .	...	6	...	4,4	7	7,7	6,8	3,4	20,5	7,4	51,5
	Budget . 1887-88 .	...	7	...	2,9	...	1,0	9,6	3,3	8,6	6,2	32,3
	Revised . 1887-88 .	...	8	...	3,0	1,1	8,7	18,4	3,4	9,6	5,1	50,1
	Accounts . 1887-88 .	...	7	...	3,0	1,1	16,6	20,4	3,6	8,5	4,5	58,4
Total Provincial	Accounts . 1886-87	...	139,0	...	123,0	62,3	396,2	286,2	258,1	238,2	479,5	1,982,5
	Budget . 1887-88 .	..	180,7	...	117,8	59,9	277,4	294,6	262,1	179,3	444,8	1,816,6
	Revised . 1887-88 .	...	133,8	...	121,0	57,5	282,7	301,2	256,2	200,8	420,1	1,773,3
	Accounts . 1887-88 .	...	126,7	...	117,3	56,4	292,7	293,7	235,2	202,8	407,9	1,732,7
LOCAL.												
Departmental	Accounts . 1886-87 .	3,6	4	...	13,3	96,2	1	241,1	82,5	10,4	96,0	543,6
	Budget . 1887-88 .	4,0	3,3	...	31,1	111,5	...	250,0	111,1	26,8	83,8	621,6
	Revised . 1887-88 .	4,0	1,2	...	29,7	98,0	1,1	244,5	112,0	21,2	97,3	609,0
	Accounts . 1887-88 .	3,5	...	...	28,0	91,6	1,1	238,6	95,9	21,6	85,1	565,4
Civil Officers	Accounts . 1886-87 .	1,9	20,9	...	5,6	1,7	371,9	17,1	1,1	350,4	110,3	880,9
	Budget . 1887-88 .	2,3	32,9	...	1	1,8	419,0	22,0	1,1	384,2	141,2	1,004,6
	Revised . 1887-88 .	2,5	26,0	...	5,0	1,6	361,3	7,6	1,1	366,5	129,7	901,3
	Accounts . 1887-88 .	1,5	25,1	...	5,0	1,7	351,1	7,5	9	376,0	127,2	896,0
Total Local	Accounts . 1886-87 .	5,5	21,3	...	18,9	97,9	372,0	258,2	83,6	360,8	206,3	1,424,5
	Budget . 1887-88 .	6,3	36,2	...	31,2	113,3	419,0	272,0	112,2	411,0	225,0	1,626,2
	Revised . 1887-88 .	6,5	27,2	...	34,7	99,6	362,4	252,1	113,1	387,7	227,0	1,510,3
	Accounts . 1887-88 .	5,0	25,1	...	33,0	93,3	352,2	246,1	90,8	397,6	212,3	1,461,4
GRAND TOTAL	Accounts . 1886-87 .	253,0	162,4	171,6	141,9	166,3	819,2	566,1	427,4	603,3	710,5	4,021,7
	Budget . 1887-88 .	274,1	217,9	156,0	149,0	175,2	744,2	581,6	538,9	593,7	703,8	4,134,4
	Revised . 1887-88 .	285,8	163,3	320,0	155,7	159,4	709,0	569,5	548,2	591,4	679,8	4,182,1
	Accounts . 1887-88 .	266,5	154,0	343,0	150,3	151,4	707,1	555,9	508,7	602,6	647,6	4,087,1

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts
4,021,7	TOTAL INDIA	4,134,4	4,182,1	4,087,1
	ENGLAND—			
54,0	Furlough pay and allowances of officers in P. W. Department . . .	55,0	54,5	52,9
23,0	Royal Indian Engineering College	23,0	26,5	26,7
8,1	Sundry Items	7,0	7,2	7,4
1,0	Stores for India	1,1	7,5	5,9
86,1	TOTAL ENGLAND	86,1	95,7	92,9
32,3	EXCHANGE	32,0	40,2	39,0
4,140,1	GRAND TOTAL .	4,252,5	4,318,0	4,219,0

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

RESULTS.

	ACTUALS.					
	Departmental.		Civil.		Total.	
	More.	Less.	More.	Less.	More.	Less.
Imperial.						
Actuals with Actuals of previous year	276,1	...	2,2	...	278,3	...
" " Budget Estimate	199,2	...	2,2	...	201,4	...
" " Revised Estimate	...	7,7	2,2	...	...	5,5
Provincial.						
Actuals with Actuals of previous year	...	256,7	6,9	...	...	249,8
" " Budget Estimate	...	110,0	26,1	...	...	83,9
" " Revised Estimate	...	48,9	8,3	...	...	40,6
Incorporated Local.						
Actuals with Actuals of previous year	21,8	...	15,1	...	36,9	...
" " Budget Estimate	...	56,2	...	108,6	...	164,8
" " Revised Estimate	...	43,6	...	5,3	...	48,9
Total India.						
Actuals with Actuals of previous year	...	...	...	...	65,4	...
" " Budget Estimate	...	...	...	...	...	47,3
" " Revised Estimate	...	...	...	...	...	95,0
England.						
Actuals with Actuals of previous year	...	...	...	...	6,8	...
" " Budget Estimate	...	...	...	...	6,8	...
" " Revised Estimate	...	...	...	...	...	2,8
Exchange.						
Actuals with Actuals of previous year	...	...	...	...	6,7	...
" " Budget Estimate	...	...	...	...	7,0	...
" " Revised Estimate	...	...	...	...	...	1,2

Imperial.

212. Of the difference of 276,1 between the two years 1886-87 and 1887-88 as noted above, 14,1 relates to *India—General and Political*, and consists of the following items. There was an excess in the last-named year of 3,1 in Central India, owing partly to expenditure on the Political Agent's house at Sirdarpur and to smaller percentage of establishment recoverable from Military and Contribution Works, while from the Mhow Water-works no recovery whatever was made. There was also an increase of 1,4 in Coorg connected with the maintenance of metalled and bridged roads, and of 9 in Hyderabad on account of additional rooms required for the civil offices. In the Military Works Branch additional church accommodation was provided at Ferozepore, Multan and Quetta at an increased cost of 2,3, and in Biluchistan the charges increased by 5,5, chiefly on account of the petroleum experiments. The accounts of the Simla Circle present an excess of 9,5 on account of the new Viceregal Residence on Observatory Hill. There were some counterbalancing decreases, chiefly in Rajputana where most of the major works were completed in the previous year. In addition to these savings the amount deducted from expenditure in 1887-88 is 12,6 against 3,1 added in 1886-87. The other provincial differences between the two years may be summarised as follows: In *Upper Burma* there was an increased expenditure of 171,4 in opening out the country and erecting buildings for the Civil Administration. *Bengal* spent 11,2 more than last year on the buildings for accommodating the Photographic, Lithographic, and Mathematical Instrument Departments of the Surveyor General's Office in Calcutta. The excess in the *Punjab* is 91,0, of which 69,3 was on account of frontier roads, the balance being due to the transfer of the Murree-Kohala road to the Imperial Section of this account. The increase in *Bombay* was caused by extension of the Telegraph Office, Bombay, and by work done for the Salt Department. There were small savings in *Assam* and in the *North-Western Provinces and Oudh*, the saving in the latter being due to a smaller number of buildings required for Postal, Telegraph and Opium purposes.

213. These remarks give the main features of the expenditure in 1887-88. As contrasted with the Budget there was in *India—General and Political*, a saving of 8,9 in the Military Works Division from withdrawal of the grants for the new Protestant Church at Allahabad, and for additional church accommodation at Rawalpindi. On the other hand, there was an excess expenditure in Biluchistan of 33,8 on account of petroleum explorations, frontier roads, and the Political Agent's house at Loralai. There was also an excess of 8,0 in Simla owing to the new Viceregal Residence, the Foreign Office, and various minor works connected with the Secretariat buildings. As regards the other Provinces, the Budget was exceeded in the *Central Provinces* by 1,2 in consequence of coal-boring operations in Rampur, in *Upper Burma* by 187,0 for the

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

reason mentioned in the preceding paragraph, and in *Bengal* by 14,4 on account of additions to the Surveyor General's Office in Calcutta and of extensions and improvements to the Viceregal Residences in that City and Barrackpore. The *Punjab* figures show an excess of 12,1 in 1887-88, owing to the construction of the Murree-Kohala and the Dehra-Ghazi-Khan Pishin roads. The saving of 6,6 in *Bombay* arises from inability to utilise the whole of the Budget grant.

214. The excess of 2,2 under civil offices, *Upper Burma* represents the contribution given to the Mandalay Municipality to cover the deficit in its transactions during the year 1887-88.

Provincial.

215. The provincial expenditure was less in 1887-88 than in 1886-87 in all parts of India except in the *North-Western Provinces and Oudh*, where there is an increase owing to the transfer from Local to Provincial of the charges payable from the Tarai and Bhabar Improvement Fund, and to a larger expenditure on account of the Ghazipur Steam Ferry. But for this transfer there would have been a saving of 6,1 owing to the completion in the preceding year of certain important jail works at Benares, Fategarh and Bareilly. The savings in the *Central Provinces*, *Lower Burma* and *Assam* were 12,3; 5,7 and 5,9 and accrued respectively from restricted expenditure on works of communication and on Jails and other district buildings. In *Bengal* the decrease amounted to 92,5 and resulted mainly from the separation of the establishments appertaining to the Buildings and Roads and the Irrigation Branches, whereby a considerable reduction has been effected in the cost of the former. The decrease is also due to smaller suspense balances, especially in the Akra Brick Factory where extensive manufacturing operations are proceeding for the Port Commissioners in Calcutta, as well as to the accounts of 1886 87 having included a special charge in connection with the Burrakur Iron Works. These abatements were partially counterbalanced by the increase of 8,9 under Civil Officers arising from the refund of ferry collections erroneously credited as Provincial Revenue in 1886-87. The decrease of 22,9 in the *Punjab* is the outcome largely of the transfer to Imperial of the Murree-Kohala road as noticed above in paragraph 212. It is also occasioned partly by a reduction under suspense and by a smaller charge for establishments in consequence of a percentage being debited to other funds. In *Madras* the decrease in departmental officers was 23,4, and was mainly the result of a considerable reduction in the cost of the construction establishment of the Province. It was 12,0 in the expenditure by Civil Officers and accrued in Miscellaneous Public Improvements. The fall in *Bombay* is in the expenditure in Civil Buildings many of which were completed in the previous year.

216. The following are the principal variations in the accounts of 1887-88 as contrasted with the budget. In the *Central Provinces* and *Assam* a saving of 54,0 and 3,5 was secured by curtailing expenditure generally, and in the former by postponing till next year the construction of the Chief Commissioner's residence at Nagpur. The saving in the *North-Western Provinces and Oudh* amounted to 7,9 in Original Works, Civil Buildings, and to 1,4 and 2,7 respectively in Civil Buildings and Communications, Repairs. On the other hand Original Works, Communications, cost 3,9 more than the budget which was also exceeded in the expenditure by Civil Officers owing to the transfer from Local to Provincial mentioned in the preceding paragraph. The *Punjab* Budget was apparently too high, while in *Bombay* the grants were reduced during the year, in addition to which certain charges were removed from the Provincial to the Local head. The Provinces which have exceeded their grants are *Bengal* and *Madras*, the former having retained under Provincial Services, certain ferries which it was intended to make over to District Boards. In *Madras* the grants for departmental officers were exceeded by 24,7 and 4,3 as regards original works and repairs, but the charge for establishments was short by 6,7 owing to the amounts recoverable from other funds, &c., having been larger than was anticipated.

Local.

217. The differences in this section of the account are not important and arise from various causes. In the *Central Provinces* the work to be done departmentally was almost wholly postponed to the following year, while the work done by Civil Officers included several undertakings that had lain over from 1886-87. In *Lower Burma* a good deal was done in the way of constructing new roads and markets and in general improvements in various large towns. Owing to the financial exigencies of the year the expenditure in *Assam* was diminished under all the heads and reduced to 4,6 below 1886-87 and 20,0 below the budget. The *Bengal* accounts shew an increased expenditure by departmental officers of 1,1 on the Chandbally and Bhudruck road, and a saving of 67,9 as compared with the budget in the expenditure by Civil Officers owing to the postponement of many works. The *North-Western Provinces and Oudh* exhibit also a large saving, which is partly due to the transfer to Provincial mentioned above in para. 215, and partly to diminished outlay resulting from difficulty in acquiring land and collecting materials, and from delay on the part of contractors. The *Punjab* expenditure was 15,3 below the budget, but the latter was framed too high. The charges by departmental officers in *Madras* were more than double the amount spent in 1886-87, chiefly in the progress made with the Vagai bridge at Madura. The expenditure by Civil Officers was also great as compared with 1886-87, but it was particularly small in that year. The budget proved too high. The departmental charges in *Bombay* were lower than in the previous year, but a little higher than the budget owing to numerous small differences. The expenditure by Civil Officers was enlarged by the transfer to Local noticed in the preceding paragraph.

L.—ARMY SERVICES.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
985,0	RECEIPTS . . .	897,4	979,9	1,060,8
19,525,0	EXPENDITURE . .	19,197,0	20,459,7	20,417,9
18,540,0	NET .	18,299,6	19,479,8	19,357,1

218. The Indian and English portions of the above figures may be shown as follows :—

RECEIPTS.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
914,2	India	850,0	920,0	1,001,7
51,5	England	34,5	42,2	41,6
19,3	Exchange	12,9	17,7	17,5
985,0	TOTAL .	897,4	979,9	1,060,8

EXPENDITURE.

14,620,5	India	14,010,0	15,063,0	15,104,9
3,564,2	England	3,782,2	3,800,5	3,741,0
1,340,3	Exchange	1,404,8	1,596,2	1,572,0
19,525,0	TOTAL .	19,197,0	20,459,7	20,417,9

219. The army receipts in India are in some measure dependent upon the number of British troops in the country, and the revised estimate was accordingly fixed at 920,0 as compared with 850,0 in the budget, on account of larger sales of malt liquors to be expected from additions to the British force. The actuals have outstripped the revised, the excess being due chiefly to additional sales of Commissariat stores, cattle and other supplies; to sales of condemned and unserviceable ordnance stores; to additional receipts on account of officers who have served under the Hyderabad Administration, and larger recoveries for Indian military service family pensions. They also include a recovery of 30,0 on account of an advance to the Irrawaddy Flotilla Company in 1886-87. The fluctuations in army receipts in England arise out of the Indian troop service and the stores carried home by troops when transferred from the Indian to the British establishment.

220. As regards army expenditure, the figures at foot of this paragraph show how much of the payments made in India during the two years, 1886-87 and 1887-88, relates severally to operations in Burma, and to what may be regarded as the ordinary requirements of the army. In paragraph 227 are given details of the charges on account of Burma. The budget for these charges was altogether inadequate, but it was not anticipated at the time that the operations in that country would be prolonged. The budget, for what may be considered as the ordinary requirements of the army, has also been exceeded, and this is due to special purchases of transport, of additional horses to raise the reserve, and of clothing for the army, including locally manufactured boots at enhanced rates, as well as to increased expenditure for barrack and medical supplies, the Sikkim Expedition, and compensation for losses.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
14,620,5	Total Expenditure	14,010,0	15,063,0	15,104,9
1,517,8	*Deduct*—Burma	720,0	1,550,0	1,475,3
13,102,7	Total excluding Burma . . .	13,290,0	13,513,0	13,629,6
	Excess of actuals over Budget and Revised Estimates, excluding Burma	339,6	116,6	.....

221. As regards the charges in England, the principal difference is a sum of 75,0 which was included in the budget on account of deferred pay, but payment was postponed in consequence of Lord Northbrook's Committee not having reported on the subject. The next large difference is in Medical and Commissariat stores, the payments for which were greater by 29,6 than was anticipated in the budget.

222. The following paragraphs supply the particulars usually given with respect to army services.

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	INDIA—			
	EFFECTIVE SERVICES—			
27,7	Regimental Pay, Allowances and Charges	27,7	29,4	25,5
576,3	Commissariat Establishments, Supplies and Services	559,0	610,2	653,7
12,0	Remount and Cattle Establishments, Supplies and Services	14,4	17,3	16,9
73,5	Clothing Establishments, Supplies and Services	73,5	75,6	73,8
2,5	Barrack Establishments, Supplies and Services	2,5	2,8	2,6
4,6	Administration of Martial Law	4,0	4,2	4,6
16,5	Medical Establishments, Supplies and Services	12,7	13,2	11,1
93,6	Ordnance Establishments, Stores and Camp Equipage	79,6	90,1	102,8
1,1	Education	1,0	1,3	1,2
8,4	Sea Transport Charges	6,5	8,1	16,1
48,0	Miscellaneous Services	20,0	17,6	22,7
864,2	TOTAL EFFECTIVE SERVICES	800,9	869,8	931,0
	NON-EFFECTIVE SERVICES—			
7,7	Military Pensions to Europeans	8,9	8,4	27,0
...	Military Pensions to Natives	...	...	1
42,3	Widows' Pensions and Compassionate Allowances	40,2	41,8	43,6
50,0	TOTAL NON-EFFECTIVE SERVICES	49,1	50,2	70,7
914,2	TOTAL INDIA	850,0	920,0	1,001,7
	ENGLAND—			
47,2	Effective Services	30,0	37,3	36,7
4,3	Non-Effective Service	4,5	4,9	4,9
19,3	Exchange	12,9	17,7	17,5
985,0	GRAND TOTAL	897,4	979,9	1,060,8

223. These receipts are all more or less of a fluctuating character and dependent upon circumstances which it is difficult to forecast. The deficiency in *Regimental Pay, &c.*, has occurred almost entirely in Madras in the item of miscellaneous recoveries, counterbalanced in the same presidency by various refunds on account of hutting advances and bounty-money, and by larger receipts than were expected from British soldiers purchasing their discharge. Madras also contributes the largest difference under *Commissariat Establishments, &c.*, the excess being 56,3, of which about 30,0 represents the refund of advances made in the previous year to the Irrawady Flotilla Company. The remainder of the difference under this head is attributed to the following causes. The sale of Commissariat provisions and stores was high in Burma, but in Bengal it diminished owing to the extension of supply by contract of meat to the troops. The augmented strength of the army led to a larger sale of malt liquor, except in Burma, where it declined, and the sale of rum increased. The sale of surplus cattle at the Hoonsoor Depôt was unexpected in the Budget, and so also were the credits taken in Madras for the value of supplies sent to Suakim in 1885 and of the ponies made over to the Military Police in Upper Burma. The head *Clothing Establishments* compares well as regards totals, but there are considerable variations in the figures of each Presidency. The principal facts connected with this group are that the Clothing Agency in Bombay has discontinued the supply of great-coats to native troops on payment, that the issue of clothing to the Hyderabad Contingent, for which payment would have been received in 1887-88, was not made, and that the "sale of necessaries" was large owing to the augmented strength of troops in India. The head *Medical Establishments* is small owing to diminished sales of medical stores on payment and the reduced price of quinine. The excess in *Ordnance Establishments* is mainly the result of credits received for the value of Naval Stores taken over by Her Majesty's Imperial Government, and in a minor degree to larger sales of condemned and unserviceable stores in Bengal, but on the other hand the indents from the Hyderabad Contingent and some other Government Departments were unusually small. The increase in *Sea Transport charges* is composed of large receipts on account of table-money, chiefly in connection with Burma, and also in connection with the Indian Troopships. The estimates for *Military Pensions to Europeans* were also framed too low, in addition to which Berar paid up the arrears due from it on account of officers lent for service in that Province. The recoveries on account of *Military Pensions to Natives* are very small and do not amount even to 1. The accounts of *Widows' Pensions, &c.*, surpassed the budget in consequence partly of the admission of new subscribers and partly by recovery of arrears.

224. The increase in *England* occurs partly under the head of Indian Troop Service and partly in the value of stores in possession of Regiments on their transfer from the Indian to the British Establishment.

Section L.—ARMY SERVICES—EXPENDITURE.

46.—Army.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	India—			
	Effective Charges—			
503,9	Army and Garrison Staff	520,6	503,7	514,2
188,4	Administrative Staff	190,3	192,2	191,1
6,869,7	Regimental Pay, &c.	7,320,8	7,177,6	7,184,2
3,630,5	Commissariat	3,023,4	3,631,2	3,847,0
248,5	Remounts and Cattle	206,5	247,1	233,5
143,0	Clothing	140,1	168,5	179,8
237,9	Barrack Establishment, &c.	197,1	203,7	231,5
27,5	Administration of Martial Law	31,3	27,8	28,4
624,0	Medical	589,7	616,6	639,4
450,1	Ordnance	560,6	486,1	493,1
28,8	Ecclesiastical	28,4	30,1	30,8
36,2	Education	36,8	37,7	37,3
63,7	Sea Transport Charges	56,7	55,5	58,1
620,7	Miscellaneous Services	138,6	712,3	468,3
98,3	Volunteer Corps	102,8	107,8	107,3
13,771,2		13,143,7	14,197,9	14,244,0
	Non-Effective Charges—			
6,8	Rewards for Military Services	6,7	8,7	7,9
112,5	Military Pensions to Europeans	103,6	114,0	126,6
654,5	Ditto to Natives	679,8	664,2	648,8
21,3	Widows' Pensions and Compassionate Allowances	21,2	23,4	23,1
54,2	Superannuation Pensions and Gratuities	55,0	54,8	54,5
14,620,5	Total India	14,010,0	15,063,0	15,104,9
	England—			
	Effective—			
785,0	Home Charges of British Forces serving in India	825,0	789,0	734,8
173,6	Furlough Allowances of the Officers of the Indian Service	170,0	190,0	189,9
295,2	Indian Troop Service	231,6	219,5	217,8
6,4	Passage of Officers and Troops otherwise than in Troopship	9,7	11,5	11,7
39,1	Miscellaneous	20,0	31,7	30,3
487,3	Stores for India	629,9	656,6	658,5
1,786,6		1,886,2	1,898,3	1,843,0
	Non-Effective—			
136,2	Retired Pay, &c., of British Forces on account of Service in India	196,0	195,0	195,0
1,533,6	Pay and Pensions of Non-Effective and Retired Officers on account of Service in India	1,585,0	1,600,0	1,597,2
99,5	Miscellaneous Pensions	105,0	98,0	96,6
8,3	Indian Service Family Pensions	10,0	9,2	9,2
3,564,2	Total England	3,782,2	3,800,5	3,741,0
1,340,3	Exchange	1,404,8	1,596,2	1,572,0
19,525,0	GRAND TOTAL	19,197,0	20,459,7	20,417,9

225. The short expenditure on *Army and Garrison Staff* is obtained mainly by a reduction in the divisional and brigade commands and staff in Upper Burma, although it was attended by a larger number of station commands and station staff officers. Extra contingent and telegram charges were incurred in the Adjutant-General's and Quarter-Master-General's Departments on account of Burma, but on the other hand the cost of telegrams sent by Army Head-Quarter Offices in Bengal without prepayment, have been charged this year under the head Miscellaneous Services. During the year a new appointment was created in connection with Cavalry inspection, but a Brigade Command of about equal emoluments was abolished at the

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

same time. No changes requiring notice have occurred in connection with the *Administrative Staff*, except that additional establishments have been sanctioned for Burma. Of the large reduction in *Regimental Pay, &c.*, 16,1 falls under European army and 120,5 under Native army. The saving under European army was due to the withdrawal of artillery batteries from Burma, and the diminished strength of that arm for a portion of the year; to a reduced force of British Cavalry; to casualties in the invalid and veteran establishments; to fewer unemployed officers of the Staff Corps; to the retirement of unattached and general officers on the unemployed list, and to less expenditure on account of recruiting rewards and bounty for extension of service. These abatements were partly counteracted by increased charges resulting from the strength of British Infantry battalions having exceeded the budget, and from greater postage and miscellaneous charges of a regimental nature. About two-thirds of the saving under Native army accrued from reductions made in the strength of the infantry regiments. Considerable savings also resulted from a smaller number of men having been transferred to the Reserve force than was contemplated in the budget. The *Commissariat* budget was inadequate in consequence of requirements in Upper Burma, in addition to which the extension of Kheda operations led to larger establishments, and a rise in prices caused an increase in the compensation granted for dearness of provision, and in the cost of forage, &c. On the other hand, various economies were carried out in the Hoonsoor Cattle Depôt, and the grants for contingencies, freight and miscellaneous were not fully used. It may be noted here that owing to the amalgamation of the Supply and Transport Branches of the Commissariat during the year, the comparison between estimates and accounts cannot be thoroughly made. The excess under *Remounts and Cattle* consists of additional horses purchased to raise the strength of the reserve. The budget for *clothing* proved inadequate from large demands against Supplies and Services, Agency, partially counterbalanced by smaller issues under Supplies and Services, Regimental. The increase under "Supplies and Services, Agency," is due to large purchases of locally-manufactured cloth, a portion of which was to meet requirements in Burma; to a large supply of boots for the army at increased contract prices, by Messrs Cooper, Allen and Company, Cawnpore; and to arrear charges in Madras on account of local purchases of khaki drill in 1886-87. In Bombay there was a saving under the above head, owing to the non-supply of helmets to certain British troops. The balance of the increase falls under "Compensation in lieu of clothing," the result of grants to battalions of Native troops newly raised in Bengal, partly counterbalanced by smaller payments of compensation to British troops on the Madras establishment. The chief saving under "Supplies and Services, Regimental," is in the allotment for clothing for reserve forces of the Native army, which was used to a very limited extent in consequence of the small number of soldiers transferred to the reserve. There was also a saving under manufacturing and store establishment, the result of retirements and temporary vacancies; and a general decrease in the total expenditure, owing to recoveries on account of supplies to the Burma Military Police and other departments. As regards *Barrack Establishments, &c.*, there was a saving in Bengal and Bombay on account of punka-pulling and tattie watering, but in Madras additional conservancy establishments were entertained for service in Burma. The estimates for barrack furniture and bedding and for lighting charges and miscellaneous were too low, in addition to which the demands from Burma were greater than expected, and certain arrear charges had to be met on account of water supplied to troops by the Bombay and Kurrachi Municipalities. The abatement under *Administration of Martial Law* is the result mainly of the reduction of one Deputy Judge Advocate on the Madras establishment. The *Medical* expenditure was high owing partly to the necessity of granting extra allowances to officers and others in Burma, and entertaining additional establishments in that country. The principal rise however is in supplies owing to higher prices as well as increased requirements for troops in Burma, to the number of sick, to additional purchases of reserve stock, and to purchases of instruments, drugs, diets and equipment. The value of stores supplied to Civil Departments, which is deducted from the expenditure, was unexpectedly large in Madras in consequence partly of issues to the Burma Military Police. The figures relating to the *Ordnance* Deparment have been largely affected this year by the issues to Civil Departments, including the Burma Military Police and the Hyderabad Contingent, since these have been unusually great. Apart from these issues, the accounts present an increase of about 30,0 over the budget, of which about 25,5 represents credits given to Her Majesty's Government and various Indian Departments for the value of stores returned to the arsenals in India. The balance consists of extra expenditure caused by the condition of Burma, by the fire in the arsenal at Rawal-Pindi, and by the demands on the Harness and Saddlery Factory at Cawnpore. The effect of these increases, however, was partly diminished by closing the gunpowder factory at Madras and by various economies in the matter of establishments, and purchase of timber, &c. The *Ecclesiastical* expenditure includes the pay and allowances of chaplains serving with troops in Burma. With respect to *Miscellaneous* services, the explanation is that a sum of 300,0 was included in the Revised under this grant, chiefly for Burma and Sikkim, but the expenditure against it has been classified under the various heads with which they were severally concerned. Allowing for this, the excess charge in the accounts was chiefly due to Burma, including the gratuity and cost of medals granted to the troops who took part in the field operations, as well as the heavy charges for field telegraph messages and services. The accounts also include the following special and extra charges, some of which were not provided for in the estimates, *viz.*, Mobilization Committee, Camp of Exercise, Bengal, Committees for purchasing remounts for native (silladar) cavalry, and compensation to contractors for losses or cancellation of contracts. These expenses

Section L.—ARMY SERVICES EXPENDITURE—*continued.*

were partly counterbalanced by savings, chiefly in rewards for passing in the native languages, in personal allowances to officers serving in the police, and in the charges for Sub-Marine Mining. The grant for *Volunteer Corps* was exceeded in extra staff allowances, establishments, and in capitation grants to existing and newly raised corps, that for *Rewards for Military Services*, in an increase to the establishment of the "Order of British India" after the budget was prepared. The *Military Pensions to Europeans* have been high in consequence of new admissions to the pension list and of large payments in India to officers who have capitalized their pensions. The estimates for *Military Pensions to Natives* were framed too high, and there were also numerous casualties among the pensioners. The rise in *Widows' Pensions, &c.*, represents the growth resulting from new admissions.

226. In England the saving in *Home charges* is due to postponement of the payment of 75,0 provided in the budget, on account of arrears of deferred pay, no report having been received from Lord Northbrook's Committee, and to Furlough Allowances of officers of British Regiments serving in India not having been drawn to the extent anticipated. On the other hand, the excess of 19,9 under *Furlough Allowances of Officers of the Indian Service* was caused by a larger number of such officers going to England. The decline under *Indian Troop Service* represents unusually low expenditure for repairs of the Troopships, while the number of officers provided with *passages otherwise than in Troopships* being larger than estimated, produced the excess under that head. Of the increased charge under *Miscellaneous*, 1,7 is on account of the expenses of Native officers attending the Queen's Jubilee, and 1,2 for Burma field allowance to Naval Brigade, the remainder being due to the purchase of stallions and the pay and expenses of Military Officers on special duty or under technical instruction in England. The budget for *Stores* did not provide sufficiently for the requirements of the Medical and Commissariat Departments. The non-effective charges were low for *British forces* in the pay of non-effective Colonels of Royal Artillery and new Line Regiments, and high for the *Indian service*, owing to the large number of retirements. The budget for "*Miscellaneous pensions*" allowed 5,0 on account of the Burma medals, but these were subsequently struck in India.

227. The following statement supplies details of the additional expenditure on account of Burma:—

Grants.	Bengal.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
1. Army and Garrison Staff	2	25,4	1	25,7
2. Administrative Staff	...	3,3	1	3,4
3. Regimental Pay, Allowances and Charges	18,8	27,2	14,1	60,1
4. Commissariat Establishments, Supplies and Services	42,7	928,9	7,2	978,8
5. Clothing Establishments, Supplies and Services	1	3	...	4
6. Barrack Establishments, Supplies and Services	...	15,2	...	15,2
7. Administration of Martial Law	...	1,4	...	1,4
8. Medical Establishments, Services and Supplies	1,0	49,1	4,9	55,0
9. Ordnance Establishments, Stores and Camp Equipage	2	1,8	1	2,1
10. Ecclesiastical	...	3,1	...	3,1
11. Sea Transport Charges	8,6	9,8	1,4	19,8
13. Miscellaneous Services	87,5	203,2	18,5	309,2
14. Military Pensions, Europeans	2	8	1	1,1
Total	159,3	1,269,5	46,5	1,475,3

Section LL.—SPECIAL DEFENCE WORKS—EXPENDITURE.

47.—Special Defence Works.

1886-87. Accounts.		1887-88. Revised.	1887-88. Accounts.
325,6	EXPENDITURE	568,9	456,0

228. In the Budget of 1887-88 this expenditure was shewn as not chargeable to revenue, but the arrangement was subsequently altered as explained in paragraph 258 of last year's report. For the sake of comparison, however, the Budget figures are placed below in juxtaposition with the revised estimate and the actuals. The increase of 130,4 over the expenditure of the previous year is due to the Frontier and Coast Defences having been pushed on rapidly. The actuals compare on the whole favourably with the Budget Estimate, but the Revised Estimate was fixed too high.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
34,9	India (Inspector General, Military Works)	267,7	338,3	292,2
12,5	Lower Burma	20,0	14,9	14,4
75,7	Bombay	96,0	133,9	64,5
123,1	TOTAL INDIA .	383,7	487,1	371,1
147,2	England	66,3	57,6	59,8
55,3	Exchange	24,6	24,2	25,1
325,6	GRAND TOTAL .	474,6	568,9	456,0

RESULTS.

	ACTUALS. More.	ACTUALS. Less
INDIA.		
Actuals with Actuals of previous year	248,0	...
" " Budget Estimate	...	12,6
" " Revised Estimate	...	116,0
ENGLAND.		
Actuals with Actuals of previous year	...	87,4
" " Budget Estimate	...	6,5
" " Revised Estimate	2,2	...
EXCHANGE.		
Actuals with Actuals of previous year	...	30,2
" " Budget Estimate	5	...
" " Revised Estimate	9	...

229. The expenditure in India shows an increase of 248,0 over that of the previous year, in consequence of larger grants for the construction and improvement of the fortifications and lines of Military communication on the North-Western Frontier. The Budget was framed for 383,7 as entered above, but during the course of the year an additional grant of 260,0 was sanctioned for special expenditure, of which 137,3 was surrendered before the close of the year owing to certain projects not having been matured. In consequence of these modifications and of certain reappropriations which became necessary to provide for additional indents sent forward for English stores, the Revised Estimate for Indian outlay was fixed at 487,1. Of this grant, a sum of 75,7 remained unexpended at the close of the year owing (1) to the establishment charges under India having been over-estimated, (2) to inability to utilise fully the grants sanctioned for the defensible post at Mooltan, the Baleli-Regi-Ghazabund Defensive Works and the Miri fortifications, and (3) to stoppage of work on the Karachi defences by reason of bad weather and the late receipt of plans. To this sum of 75,7 must be added the recovery of 40,3 from the Home Government on account of a moiety of the expenditure incurred during 1886-87 and 1887-88 on the Aden Defence Works. This recovery is in addition to the sum of 25,8 mentioned in section K of this report, and like it has been treated as a reduction of the Indian outlay during the year, and neither the budget nor the revised estimate allowed for it.

230. As regards the charges in England the variations arise from large payments having been made for heavy guns for India which had not been anticipated, while the payments for heavy guns for Aden were much less than the estimate.

Section M.—PROVINCIAL ADJUSTMENT.

Provincial and Local Revenue as by Budget.	Provincial Balances. April 1st, 1887.	Provincial Balances. March 31st, 1888.		1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
16,3	11,9	12,6	India	—2	+3,0	+7
782,9	261,7	271,9	Central Provinces	—94,9	—17,6	+10,2
1,382,1	114,6	200,2	Burma	—9,1	+41,2	+85,6
544,7	72,1	78,6	Assam	—51,2	—19,0	+6,5
5,137,9	417,5	553,0	Bengal	—124,1	+165,7	+135,5
3,805,8	450,0	396,9	North-Western Provinces	—170,0	—128,6	—53,1
1,865,8	356,5	376,6	Punjab	—85,6	—12,6	+20,1
3,501,9	969,0	1,117,5	Madras	—40,8	+83,8	+148,5
4,007,2	765,5	782,1	Bombay	—183,7	—88,2	+16,6
21,044,6	3,418,8	3,789,4	Total	—759,6	+27,7	+370,6

231. As explained in former reports, the above figures represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The Budget contemplated a deficit of 759,6 as compared with the revenues of the year, but the actuals show a surplus of 370,6 as compared with the charges. The net improvement therefore is 1,130,2, and it is derived from economy in expenditure to the extent of 442,9 and additional revenues amounting to 687,3. These differences between the Budget and the accounts are explained in the earlier part of this report, and all that is required now is to show how they have affected each Provincial Government. This is done in the following figures which show that the Provincial balances have increased in all the Provinces except the North-Western Provinces and Bombay where they have diminished by 53,1 and 24,6 respectively. It will also be seen from these figures that as regards Provincial Funds the revenue was short in the North-Western Provinces and Oudh by 38,6, but the other Provinces collected more than was expected in their Budgets. Under Expenditure there are savings in all Provinces except Burma, Bengal, and Bombay which have exceeded their Budgets by 22,5, 26,0, and 15,3 respectively. In the local section the revenue was short by 1, 15,1 and 2 in India, Bengal, and the North-Western Provinces and Oudh. The other Provinces received more than was anticipated in the Budget, and all show a saving as regards expenditure :—

Central Provinces.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. 1887-88. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. 1887-88. Accounts.
				Provincial—				
469,3	613,9	619,3	630,1	Revenue	120,1	163,9	155,7	152,3
3	4	4	3	Interest	...	...	...	...
...	...	...	6	Post Office, Telegraph and Mint	5,3	5,2	5,4	5,5
68,4	69,2	59,6	60,6	Civil Departments	377,5	381,1	373,2	368,5
5,8	5,6	4,8	6,1	Miscellaneous	32,4	35,8	33,8	34,5
131,8	...	...	...	Railways	123,7	...	...	...
7,8	6,3	8,1	8,0	Buildings and Roads	139,1	180,7	133,8	126,7
...	...	...	...	Transfers to Local	1,0	3,2	6,1	5,2
683,4	695,4	692,2	705,7	Total	799,1	769,9	708,0	692,7
				Local—				
56,6	60,2	60,2	58,5	Revenue	33,5	35,7	33,4	36,6
15,4	15,5	15,7	16,0	Civil Departments	33,3	36,9	34,2	32,4
5,4	5,3	5,1	5,3	Miscellaneous	8	1,3	1,5	1,3
...	...	...	...	Famine	5	1,0	5	3
7,2	6,5	7,9	7,9	Buildings and Roads	21,3	36,2	27,2	25,1
1,0	3,2	6,1	5,2	Transfers from Provincial	...	...	...	...
85,6	90,7	95,0	92,9	Total	89,4	111,1	96,8	95,7
769,0	786,1	787,2	798,6	Total both	888,5	881,0	804,8	788,4
...	...	...	...	Surplus + Deficit—	—119,5	—94,9	—17,6	+10,2

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Burma.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
944,3	891,6	915,5	938,8	Revenue . . .	201,5	189,8	196,0	189,9
...	...	...	...	Post Office, Telegraph and Mint . . .	5,1	5,1	5,1	5,1
82,1	83,4	93,0	95,5	Civil Departments . .	587,4	603,7	621,7	623,1
4,1	3,6	4,4	4,6	Miscellaneous . . .	40,7	42,5	46,0	46,6
291,7	290,0	335,0	331,1	Railways . . .	282,6	287,9	291,1	285,3
2,9	3,4	3,4	2,7	Irrigation . . .	19,8	32,6	31,5	34,5
4,4	4,7	4,7	4,8	Buildings and Roads .	122,9	117,8	121,0	117,4
...	...	...		Transfers to Local . .	*—2,3*	*—6*	*—1,1*	*—1,5*
1,329,5	1,276,7	1,356,0	1,377,5	TOTAL .	1,257,7	1,278,8	1,311,3	1,300,4
				LOCAL—				
104,5	88,0	87,9	91,8	Revenue . . .	5,4	4,8	4,4	4,6
...	...	...	...	Post Office, Telegraph and Mint . . .	6,7	7,4	7,0	7,0
3,1	3,9	4,0	5,2	Civil Departments . .	57,9	63,7	58,2	53,2
9,6	8,5	10,2	11,0	Miscellaneous . .	3,2	3,7	3,3	3,3
...	...	...	...	Irrigation . . .	3,6	1,0	1,6	1,7
4,7	5,0	4,7	4,8	Buildings and Roads .	18,9	31,2	34,7	33,0
—2,3	*—6*	*—1,1*	*—1,5*	Transfers from Provincial	...	...	...	...
119,6	104,8	105,7	111,3	TOTAL .	95,7	111,8	109,2	102,8
1,449,1	1,381,5	1,461,7	1,488,8	TOTAL BOTH .	1,353,4	1,390,6	1,420,5	1,403,2
...	...	...	...	SURPLUS + DEFICIT— .	+95,7	*—9,1*	+41,2	+85,6

Assam.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
411,5	431,8	444 9	454,8	Revenue . . .	93,7	117,0	113,1	109,5
1	1	1	1	Interest	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . . .	2	4	1	1
29,7	31,1	26,0	26,3	Civil Departments . .	212,0	224,5	221,4	221,7
3,9	3,3	3,8	8,6	Miscellaneous . .	13,5	14,9	14,3	15,9
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	21,8	16,0	16,0	15,8
4,1	7,0	6,1	6,2	Railways . . .	18,2	19,5	20,2	20,8
7	6	6	1,7	Buildings and Roads .	62,3	59,9	57,5	56,4
...	...	...	...	Transfers to Local . .	56,9	73,1	56,9	49,8
450,0	473,9	481,5	497,7	TOTAL .	478,6	525,3	499,5	490,0
				LOCAL—				
51,4	52,1	47,5	50,1	Revenue . . .	6	5	6	6
...	...	...	...	Post Office, Telegraph and Mint	3,2	3,5	3,4	3,3
4,8	4,6	9,9	9,3	Civil Department . .	23,2	23,7	23,2	23,8
1,8	1,6	1,7	1,5	Miscellaneous . .	3,2	2,7	2,5	3,0
12,0	12,5	12,3	12,1	Buildings and Roads .	97,9	113,3	99,6	93,3
56,9	73,1	56,9	49,8	Transfers from Provincial .	...	...	...	...
126,9	143,9	128,3	122,8	TOTAL .	128,1	143,7	129,3	124,0
576,9	617,8	609,8	620,5	TOTAL BOTH .	606,7	669,0	628,8	614,0
...	...	...	...	SURPLUS + DEFICIT— .	*—29,8*	*—51,2*	*—19,0*	+6,5

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Bengal.

Revenue. 1886-87. Accounts.	Revenue. Budget.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
3,068,3	2,890,6	2,967,1	2,970,9	Revenue . . .	515,0	544,5	549,6	567,2
8,3	7,3	7,3	6,7	Interest . . .	...	...	...	...
1	1	1	1	Post Office, Telegraph and Mint	1	1	1	1
387,5	350,9	360,3	369,8	Civil Departments . .	2,188,2	2,082,5	2,082.8	2,088,7
95,1	89,6	98,7	92,9	Miscellaneous . .	268,4	267,8	261,8	266,9
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	3	1,0	—3	—2
527,2	1,026,8	1,126,0	1,127,3	Railways . . .	526,7	910,6	892,2	908,5
222,6	229,2	228,6	206,8	Irrigation . . .	429,7	547,7	554,4	533,7
86,7	17,7	41,3	40,3	Buildings and Roads .	396,2	277,4	282,7	292,7
...	...	...	...	Transfers to Local . .	18,3	52,7	46,1	26,1
4,395,8	4,612,2	4,829,4	4,814,8	TOTAL .	4,342,9	4,684,3	4,669,4	4,683,7
				LOCAL—				
404,1	402,4	399,5	382,2	Revenue . . .	19,8	20,9	8,3	2,2
6,1	4,5	4,5	5,0	Interest . . .	...	...	...	...
1,3	1,9	1,4	1,5	Post Office, Telegraph and Mint	34,4	35,6	35,6	35,7
6,6	51,9	38,7	52,7	Civil Departments . .	19,8	148,2	111,4	133,1
13,1	11,9	8,9	23,8	Miscellaneous . . .	7,5	6,7	6,3	9,1
1,3	1,4	...	...	Irrigation . . .	...	...	...	...
2,2	51,7	30,6	45,4	Buildings and Roads .	371,9	419,0	362,4	352,2
18,3	52,7	46,1	26,1	Transfers from Provincial	...	...	...	...
453,0	578,4	529,7	536,7	TOTAL .	453,4	630,4	524,0	532,3
4,848,8	5,190,6	5,359,1	5,351,5	TOTAL BOTH .	4,796,3	5,314,7	5,193,4	5,216,0
...	...	...	...	SURPLUS + DEFICIT— .	+ 52,5	— 124,1	+ 165,7	+ 135,5

North-Western Provinces and Oudh.

Revenue. Accounts.	Revenue. Budget.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
2,750,9	2,488,4	2,504,4	2,496,9	Revenue . . .	826,3	932,0	911,0	879,4
—258,1	..	...	...	Reduction for Capital Expenditure on Public Works not charged against Revenue . .	...	...	...	...
2,0	1,9	1,0	1,1	Interest	...	...	...	...
163,9	142,0	128,5	135,3	Civil Departments . .	1,145,4	1,187,6	1,157,1	1,153,1
34,1	33,4	32,2	28,8	Miscellaneous . .	215,1	217,5	210,7	203,5
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	160,9	58,0	66,0	65,4
146,6	39,0	27,8	27,9	Railways . . .	115,6	30,5	26,4	25,9
473,9	462,4	439,7	436,7	Irrigation . . .	493,4	513,9	515,2	492,1
90,9	93,8	92,6	95,6	Buildings and Roads .	286,2	294 6	301,2	293,7
...	...	...	...	Transfers to Local . .	173,7	194,1	174,1	162,2
3,404,2	3,260,9	3,226,2	3,222,3	TOTAL .	3,416,6	3,428,2	3,361,7	3,275,3

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

North-Western Provinces and Oudh—*continued.*

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				LOCAL—				
500,7	498,2	498,9	498,4	Revenue	2,2	2,4	2.5	2,5
2,6	2,6	2,2	2,3	Interest	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint	19,2	19,6	18,5	18,0
20,9	22,6	24,4	22,9	Civil Departments	436,1	446,7	438,2	437,5
13,8	13,7	14,2	15,2	Miscellaneous	7	1,0	2,6	2,9
6,9	7,8	7,0	5,9	Buildings and Roads	258,2	272,0	252,1	246,1
173,7	194,1	174,1	162,2	Transfers from Provincial	...	...	...	...
718,6	739,0	720,8	706,9	TOTAL	716.4	741,7	713,9	707,0
4,122,8	3,999,9	3,947,0	3,929,2	TOTAL BOTH	4,133,0	4,169,9	4,075,6	3,982,3
...	...	...	...	SURPLUS + DEFICIT —	*—10,2*	*—170,0*	*—128,6*	*—53,1*

Punjab.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Bugdet.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
1,331,9	1,302,2	1,331,6	1,321,2	Revenue	277,8	282,9	274,7	277,8
7	8	8	7	Interest	...	...	...	...
2,2	2,2	1,3	1,5	Post Office, Telegraph and Mint	7,4	7,2	11,3	11,4
141,4	135,4	144,0	143,9	Civil Departments	905,4	912,2	905,5	903,9
27,0	22,6	22,5	22,8	Miscellaneous	114,4	127,1	119,7	116,9
7,3	7,0	7,3	7,3	Railways	17,6	20,0	20,9	20,3
4,6	4,3	4,4	4,7	Irrigation	2,1	3,9	4,9	4,2
45,7	40,8	41,5	40,8	Buildings and Roads	258,1	262,1	256,2	235,3
...	...	...	...	Transfers to Local	*—25,1*	*—31,1*	*—36,6*	*—39,3*
1,560,8	1,515,3	1,553,4	1,542,9	TOTAL	1,557,7	1,584,3	1,556,6	1,530,5
				LOCAL—				
311,2	312,5	311,4	315,2	Revenue	103,4	107,1	105,1	106,5
1,1	1,1	1,3	1,1	Post Office, Telegraph and Mint	6,9	6,8	2,0	1,3
11,2	7,9	16,5	17,8	Civil Departments	112,4	105,1	102,8	101,6
16,0	12,5	10,0	8,7	Miscellaneous	5,8	4,8	8,4	8,5
1	...	4	2	Irrigation	...	...	...	...
18,3	16,5	19,0	18,7	Buildings and Roads	83,6	112,2	113,1	96,8
—25,1	*—31,1*	*—36,6*	*—39,3*	Transfers from Provincial	...	...	...	...
332,8	319,4	322,0	322,4	TOTAL	312,1	336,0	331,4	314,7
1,893,6	1,834,7	1,875,4	1,865,3	TOTAL BOTH	1,869,8	1,920,3	1,888,0	1,845,2
...	...	...	...	SURPLUS + DEFICIT —	+23,8	*—85,6*	*—12,6*	+20,1

Madras.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
2,312,2	2,426,8	2,492,9	2,525,5	Revenue	649,4	694,7	660,8	655,4
2	3	2	2	Interest	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint	10,6	10,7	10,7	10,6
136,8	142,6	136,2	135,1	Civil Departments	1,261,2	1,254,2	1,251,4	1,248,2
17,3	17,7	24,3	24,6	Miscellaneous	190,3	209,8	206,1	213,8
...	...	...	...	Famine Relief	5	1,0	3	1
...	...	...	...	Railways	3,9	5,0	...	...
7,5	8,2	9,0	10,0	Irrigation	42,3	265,1	271,0	262,7
11,2	9,8	10,7	12,8	Buildings and Roads	238,2	179,3	200,8	202,8
...	...	...	...	Transfers to Local	10,1	*—1,7*	13,7	9,2
2,485,2	2,605,4	2,673,3	2,708,2	TOTAL	2,406,5	2,618,1	2,614,8	2,602,8

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Madras—*continued.*

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				LOCAL—				
764,3	753,2	760,2	795,2	Revenue . . .	319,7	321,0	321,6	324,2
8,0	7,6	8,7	8,3	Interest	1,0	1,1	1,0	9
13,1	12,8	14,9	16.6	Civil Departments . .	129,5	140,6	138,4	138,1
50,0	48,8	49,3	47,8	Miscellaneous . . .	49,5	49,2	55,3	56,0
80,4	74,1	82,5	82,8	Buildings and Roads .	360,8	411,0	387,7	397,6
10,1	—1,7	13,7	9,2	Transfers from Provincial .	...	...	...	...
925,9	894,8	929,3	959,9	TOTAL .	860,5	922,9	904,0	916,8
3,411,1	3,500,2	3,602,6	3,668,1	TOTAL BOTH .	3,267,0	3,541,0	3,518,8	3,519,6
...	...	...	...	SURPLUS + DEFICIT — .	+144,1	—40,8	+83,8	+148,5

Bombay.

Revenue. 1886-87. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1887-88. Revised.	Revenue. Accounts.		Expenditure. 1886-87. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1887-88. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
3,650,4	3,389,0	3,524,3	3,544,1	Revenue . . .	1,857,0	1,635,1	1,722,1	1,704,4
5,3	5,4	5,3	5,2	Interest	...	...	...	...
4	4	6	6	Post Office, Telegraph, and Mint	11,2	11,1	12,1	12,1
132,9	126,5	128,9	131,0	Civil Departments . .	1,429,0	1,430,6	1,437,3	1,416,1
27,8	29,2	29,7	31,1	Miscellaneous . .	220,5	215,3	214,9	213,4
...	...	...	...	Railways . . .	1,7	3,6	1,2	1,9
76,0	71,4	73,3	78,1	Buildings and Roads .	479,5	444,8	420,1	407,9
...	...	...	...	Transfers to Local . .	55,3	50,9	59,6	58,8
3,892,8	3,621,9	3,762,1	3,790,1	TOTAL .	4,054,2	3,791,4	3,867,3	3,814,6
				LOCAL—				
280,4	273,5	282,5	292,3	Revenue . . .	5,8	5,8	7,3	6,5
1,2	1,0	1,1	1,0	Interest	1,7	1,5	1,5	1,7
61,7	61,2	63,4	67,2	Civil Departments . .	192,5	210,4	201,8	205,3
14,4	8,6	13,0	13,0	Miscellaneous . .	8,3	7,7	6,8	7,2
41,6	41,0	41,8	41,8	Buildings and Roads .	206,3	225,0	227,0	212,3
55,3	50,9	59,6	58,8	Transfers from Provincial	...	...	...	...
454,6	436,2	461,4	474,1	TOTAL .	414,6	450,4	444,4	433,0
4,347,4	4,058,1	4,223,5	4,264,2	TOTAL BOTH .	4,468,8	4,241,8	4,311,7	4,247,6
...	...	...	...	SURPLUS + DEFICIT — .	—121,4	—183,7	—88,2	+16,6

EXTRAORDINARY RECEIPTS.

232. The amount taken under this head during 1887-88 is 63,7, and it was obtained by the cancellation of certain Government Promissory Notes belonging to the North-Western Provinces Educational Funds. As these Promissory Notes appear to have been purchased originally from Government money, they were cancelled and their value credited to Government as an extraordinary receipt.

Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

1886-87. Accounts.		Budget.	1887-88. Revised.	Accounts.
10,585,0	EXPENDITURE	4,994,2	2,976,8	2,784,8

233. The Expenditure is less than the Actuals of the previous year by 7,800,2, and the Budget by 2,209,4, and particulars of these deviations are given at foot of this paragraph, + meaning better and — worse. In the case of the capital outlay on railways, the differences are due to two main causes, namely, the practical completion in 1886-87 of certain lines and the sale of certain other lines to the Bengal-Nagpur Railway Company. The deviations have also resulted, but in a minor degree, from postponement of works and reduced expenditure on stores. The capital outlay on Irrigation works was in some instances over-estimated, but in other respects there is nothing special to record. No capital charges were incurred during 1887-88 in the redemption of liabilities.

	Accounts, 1886-87.	Budget, 1887-88.
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—		
48. State Railways	+2,871,3	+2,042,4
49. Irrigation works	+14,4	+167,0
50. CAPITAL CHARGES INVOLVED IN REDEMPTION OF LIABILITIES	+4,914,5	...

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS.

48.—State Railways.

1886-87. Accounts.			Budget.	1887-88. Revised.	Accounts.
158,9	I.—INDIA	East Indian	105,0	70,0	58,3
52,3		Rajputana-Malwa	77,5	170,9	126,5
—4,6		Holkar	3,0	1,2	9
6		Sçindia	...	4	2
-311,6		Stores	—63,7	—351,8	—312,5
...		Reserve	72,9	8	...
-104,4			194,7	—108,5	—126,6
27,3	II.—CENTRAL PROVINCES	Wardha-Coal	5,1	—13,9	—14,2
67,6		Nagpur-Chhattisgarh	...	—1,210,3	—1,210,3
—1		Bilaspur-Etawah Survey	...	—10,4	—10,4
85,3		Katni-Umaria	—1,0	11,0	11,1
33,3		Umaria Colliery	22,1	17,6	15,4
6,6		Nagpur-Bengal	...	—169,7	—169,7
220,0			26,2	—1,375,7	—1,378,1
15,0	III.—BURMA	Burma	21,3	18,9	22,8
225,6		Tounghoo-Mandalay Extension	1,095,0	1,053,8	1,056,9
240,6			1,116,3	1,072,7	1,079,7
175,6	IV.—BENGAL	Eastern Bengal	197,4	243,5	233,2
1,8		Northern Bengal	40,3	—23,2	—17,4
27,1		Tirhoot	21,4	38,4	34,6
5,9		Patna-Gya	10,0	3,5	2,4
—1,1		Nalhati	—3	...	...
29,2		Dacca	2,5	—7,4	—8,9
8		Ranaghat-Bhagwangola	...	...	...
77,5		Assam-Behar: Tirhoot Section	26,3	50,0	41,0
165,5		Assam-Behar: Assam-Behar Section	166,4	179,8	172,5
482,3			464,0	484,6	457,4
—26,9	V.—NORTH-WESTERN PROVINCES AND OUDH.	Cawnpore-Achnera	5,0	—2,7	—9,9
1,1		Bareilly-Pilibhit	2,0	2,0	1,8
—25,8			7,0	—7	—8,1

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways—*continued.*

1886-87, Accounts.			1887-88. Budget.	Revised.	Accounts.
466,1	VI.—Panjab	North-Western	528,8	780,5	806,8
1		Amritsar-Pathankot	...	...	—1,1
5,2		Rewari-Ferozepur	7,5	—9,4	—14,3
1,413,8		Sind-Pishin, Sibi-Quetta Section	397,7	182,3	142,5
38,0		„ Killa-Abdulla „	13,4	13,8	7,6
375,9		„ Bostan-Gulistan „	84,4	35,0	14,0
193,1		„ Durwaza-Quetta „	40,3	32,2	12,9
...		„ Chaman Extension	...	138,8	166,6
1,029,1		Sind-Sagar—Western Section	377,8	237,0	230,8
42,6		„ Eastern „	31,1	46,7	44,0
270,9		Sutlej Bridge	100,5	77,2	77,8
6,4		Bolan, Temporary Line	8,1	8,1	10,7
...		„ High Level Line	20,0	94,7	77,3
99,1		Kandahar Reserve	55,7	42,0	48,0
...		Reserve for Frontier Lines	150,0	...	...
...		Chenab Bridge	...	10,6	9,2
3,940,3			1,815,3	1,690,1	1,632,8
204,4	VII.—Madras	Cuddapah-Nellore	53,0	85,7	85,8
355,8		Bellary-Kistna	472,0	405,0	421,2
2,7		Dharmaveram Extension	7	1,2	7
5,1		Pakal-Villupuram	5	1,6	7
...		Bezvada Extension	140,4	115,4	85,0
...		Hindupur Extension	1	6	1
568,0			666,7	609,5	593,5
2,1	VIII.—Bombay	Dhond and Manmad	4,0	2,0	1,2
5,323,1		GRAND TOTAL	4,294,2	2,374,0	2,251,8
200,0	*Deduct*—Famine Relief and Insurance—Protective Railways		...	...	...
...	*Deduct*—Frontier Railways		...	...	...
5,123,1	Net Charge against State Railways— Construction, not charged to Revenue		4,294,2	2,374,0	2,251,8
	Distributed as under—				
3,305,2	India		2,435,9	755,2	676,8
1,321,1	England		1,355,0	1,140,0	1,109,0
496,8	Exchange		503,3	478,8	466,0
5,123,1		Total, as above	4,294,2	2,374,0	2,251,8

RESULTS.

	Actuals. More.	Actuals. Less.
Outlay in India, including Exchange—		
Actuals with Actuals of previous year	...	2,659,2
„ Budget Estimate	...	1,796,4
„ Revised Estimate	...	91,2
Outlay in England—		
Actuals with Actuals of previous year	...	212,1
„ Budget Estimate	...	246,0
„ Revised Estimate	...	31,0

234. It will be convenient to arrange the following explanatory remarks separately for each province and in the order in which the lines have been placed in the foregoing statement.

India, General and Political.—The comparatively small expenditure on the East Indian Railway is due in a great measure to the completion in 1886-87 of the "Jubilee" Bridge over the Hughli, and to the postponement of a number of works, chiefly the Mogul Serai junction arrangements and additional sidings at certain stations. The sum of 126,5, entered against the Rajputana-Malwa line, is the net outlay after deducting 9,2 as gain by exchange on English stores in stock on the 1st January 1885, and sold between that date and the 31st December 1887. There was a large excess over 1886-87 and also over the budget caused in both instances by the purchase of land for the Colaba Basin, and by increased supplies of stores from England. The actuals of 1886-87 in the case of the Holkar Railway included credits on account of stores transferred to the Rajputana-Malwa Railway from the Choral Bridge and the workshop buildings at Khandwa. The expenditure in 1887-88 fell below the budget, as the provision made in the latter for 14A class traffic quarters and for the water-supply at Khandwa, was not required, the Rameshwar Nulla in the last-named case having been found sufficient for all necessary requirements. The head Stores represents

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways—*continued.*

on one side the value of stores purchased during 1887-88, plus the balance brought over from the previous year, and on the other the value of stores issued during 1887-88. The value issued in 1887-88 exceeded the purchases, and produced 97,0 in the Indian account, and 215,5 in the English account, or a total of —312,5. This result is very near the figure of 1886-87, but differs from the budget. The principal cause of this difference is a short expenditure of 225,1 in England, the indents having been less than was anticipated.

Central Provinces.—The large difference apparent in the expenditure of the Wardha-Coal line between 1886-87 and 1887-88 is attributed principally to credit taken in the latter year for one hundred ten-ton coal wagons transferred to the Bilaspur-Etawa Railway, as well as to heavy outlay in 1886-87 for tools and machinery required for the Colliery. The transfer of the wagons was not contemplated in the budget. The credits on account of the Nagpur-Chattisgarh, Bilaspur-Etawah, and Nagpur-Bengal Railways comprise the recovery from the Bengal-Nagpur Railway Company of the capital outlay on those lines. The expenditure was small on the Katni-Umaria Railway, as the construction work was practically complete in 1886-87. In fact the budget was framed for a credit on account of sales to the Umaria Colliery, but it became necessary during the year to purchase coal wagons, the cost of which exceeded the anticipated receipts. The amount entered against the Umaria Colliery includes a write-back of 8,3 from the revenue account of the line, being the loss incurred in working the Colliery to 31st March 1887. Allowing for this special item the real difference between the two years is an excess expenditure of 26,2 in 1886-87, owing to the completion of the works in that year. The budget appears to have been framed too high.

Burma.—The outlay on the Burma open line has followed the budget closely but has exceeded the expenditure of 1886-87 by 7,7. This result, however, is due to a large credit taken in 1886-87 under the head Ballast Permanent-way, whereby the outlay appeared to be less than it really was. As regards the Tounghoo-Mandalay extension, work was only commenced in December 1886 and was carried on vigorously throughout 1887-88. Hence the large difference between the payments of the two years. The budget allotment was not reached partly in consequence of some rolling-stock not having been received from England within the year, and partly owing to an overestimate on account of land, permanent-way, buildings, and other charges.

Bengal.—The increase in the Eastern Bengal Railway, as compared with 1886-87, is caused by the transfer to this line of the suspense balances of the Dacca and Northern Bengal Railways, and as compared with the budget by additional expenditure for rolling stock and for the land required at Chitpur to double the line to Calcutta. The credits entered against the Northern Bengal and Dacca lines have resulted from the transfer just mentioned. Increased expenditure was incurred in the Tirhoot line for fencing, for the new temporary Mothurapur ghât line, and for the staff quarters at Mozufferpur and Somastipur, which explains the excess over 1886-87 and the budget. The diminished charges of the Patna-Gya line ensue from completion of the works, which were agreed upon with the East Indian Railway Company as necessary to bring the line up to the required standard of efficiency. The saving is chiefly in ballasting and in the postponement of other work. The transaction relating to the Nalhati consist principally of two locomotive engines taken over from the Akhra brick-fields for a sum of 4 not contemplated in the budget. This charge was covered by the value of stores issued from stock. There were practically no transactions during 1887-88 in connection with the Ranaghat-Bhagwangola Railway project. The expenditure in 1886 87 on the Tirhoot section of the Assam-Behar Railway included the outlay on the Gunduck Bridge, which was practically completed in that year. During 1887-88 the Kosi extension involved considerable outlay, and additional grants in excess of the budget were granted for it, but the effect of these charges was practically counterbalanced by credits obtained for plant and material sold or transferred. The charges relating to the Assam-Behar section of this line are also connected with the extension west of the Kosi.

North-Western Provinces and Oudh.—There was a large credit in 1886-87 on account of the Cawnpore-Achnera Railway owing to the transfer of large quantities of stock to the Lucknow-Sitapur-Seeramau Line, and of stores to the Rajputana-Malwa Railway. The difference between the budget and accounts of 1887-88 arises partly from postponement of expenditure, and partly from credits realised from sale of land at Muttra, from transfer to working charges of the interchange sidings at Hattras and from large quantities of machinery and stores returned to stock on the abolition of the workshops at Fatehgurh. The Bareilly-Pilibhit Railway is 36 miles long, and has been constructed from contributions made by the Government of the North-Western Provinces and Oudh from provincial revenues. There is nothing special to note respecting it.

Punjab.—The large expenditure on the North-Western Railway as compared with 1886-87 is connected with the Sukkur Bridge and gradient improvements carried out during the present year, and with a large quantity of permanent-way material purchased in 1887-88 but not used till the following year. The excess over the budget is caused (1) by the transfer to this line of the reserve stores at Kurrachi, and of certain other stores which were imported for the Sind-Pishin Railway and (2) by stores which arrived too

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways—*concluded.*

late to be used in the year and so remained in balance. With two very trifling exceptions the transactions relating to the Amritsar-Pathankot Railway consisted of stores issued to the North-Western Line and which produced the credit noted in the foregoing statement. The large difference under Rewari-Ferozepur is the result of various writesback in 1887-88 on account of ballasting, permanent-way materials and rolling-stock, which were also not foreseen in the budget. The short outlay on the four sections of the Sind-Pishin Railway as compared with 1886-87 is due to the approaching completion of the line. The budget of the Sibi-Quetta Section was high, in addition to which some parts of the work were put off till the following year. A quantity of permanent-way material was returned to the Kandahar Reserve Stores, and the line having been opened earlier than was expected, the cost of maintenance became a charge on revenue instead of on capital. The outlay on the Killa-Abdulla section was also reduced by credits taken for permanent-way materials returned to stock, while the saving in the Bostan-Gulistan Section accrued (1) from the impossibility of completing certain works owing to their not having been sanctioned in time, and (2) to economies resulting from alterations in designs. The short payments on account of the Durwaza-Quetta section were caused by the temporary suspension of work pending settlement of the question whether Quetta or Bostan should be an engine changing station. The excess in the Chaman Extension occurs in the stores used. The western section of the Sind-Sagar line was nearly complete in 1886-87, and hence the outlay was small during the present year. As compared with the budget the chief saving is in the charges for the Victoria Bridge over the Jhelum and partly also in the expenditure for level crossings and fencing. The charges on account of the Eastern section of the line relate to the conversion from metre to the standard gauge of the two divisions from Lalla-Musa to Malikwal and from Malikwal to Bhera. The increase in 1887-88 as compared with the previous year is due to larger outlay on rolling-stock and stations and buildings. The budget was exceeded chiefly because it did not provide sufficiently for loss by exchange. As regards the Sutlej Bridge less work was required in 1887-88 than in the previous year, and this accounts for the fall in expenditure. The whole of the budget grant could not be utilised in 1887-88. The Bolan temporary line is a surface one and was laid down in the Bolan Pass to meet the requirements of the Military Department. There is nothing special to record here about it. The head Kandahar Reserve represents a net charge and is dependent upon the amount of stores purchased and issued during the year. The fluctuations are unavoidable. The Chenab Bridge was sanctioned and commenced during 1887-88.

Madras.—The bulk of the work on the Cuddapah-Nellore Railway under construction of line, ballast and permanent-way and rolling stock was finished in 1886-87. The budget for 1887-88 was exceeded in consequence of new work sanctioned after it was framed. As regards the Bellary-Kistna Railway the accounts of 1887-88 include the expenditure up to 31st December 1887, when it was made over to the Southern Mahratta Railway Company. This expenditure must be borne by Government according to the terms of the agreement with the Company. The Bezwada extension is being constructed on behalf of the Government of India by His Highness the Nizam's Guaranteed State Railway Company. Work was commenced in January 1887, but under an agreement with the Government, the payments in 1886-87 were made from the funds of the Company. Those payments with interest at 4 per cent. have been refunded to the Company and included in the accounts of 1887-88. The full amount sanctioned in the budget has not been spent owing to reduced outlay in England accompanied by smaller loss by exchange and reduced freight and landing charges, &c.

49.—Irrigation Works.

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	BILUCHISTAN—			
7,0	Khushdil Khan Reservoir	30,0	26,3	...
	BENGAL—			
43,5	Orissa Canals	65,0	57,5	40,6
5	Midnapore Canal	1,2	1,4	2
13,6	Sone Canals	16,5	17,1	13,8
	N.-W. PROVINCES AND OUDH—			
3,6	Ganges Canal	16,3	13,6	8,9
157,4	Lower Ganges Canal	224,5	134,5	136,4
8,7	Agra Canal	5,3	7,0	4,8
1,1	Eastern Jumna Canal	3,9	2,9	1,7

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*concluded.*

49.—Irrigation Works—*concluded.*

1886-87. Accounts.		1887-88. Budget.	Revised.	Accounts.
	PANJAB—			
25,1	Western Jumna Canal	42,0	28,2	27,9
6,3	Bari-Doab Canal	9,0	2,0	1,7
94,5	Sirhind Canal	74,0	83,9	75,1
37,0	Chenab Canal	63,0	74,4	77,3
27,2	Other Works	17,2	16,7	14,0
	MADRAS—			
15,1	Godavari Delta	24,5	18,4	19,4
35,7	Kistna	57,7	47,6	41,3
26,0	Sangam Anicut System	6,1	12,8	13,1
—4	Kurnool Canal	...	...	—1,1
...	Periyar Project	...	25,7	27,1
21,9	Other Projects	9,7	10,9	11,9
	BOMBAY—			
3,4	Desert Canal	8,9	8,6	5,7
1,9	Begari Canal	...	6	6
15,6	Eastern Nara Works	18,4	11,3	11,4
2,7	Other Projects	1,0	1,4	1,2
...	RESERVE	5,8	...	...
547,4	TOTAL OUTLAY	700,0	602,8	533,0
	This includes—			
2,0	Outlay in England	...	7,0	6,9
8	Exchange	...	2,9	2,9

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year		14,4
" Budget Estimate	...	167,0
" Revised Estimate	...	69,8

235. The following are the principal points in this group.

Biluchistan.—The charges on account of the Khushdil Khan Reservoir have been removed from this group to 43—Minor Works and Irrigation.

Bengal.—The short payments in this province occur chiefly in connection with the Orissa Canals for which the budget was too high, and where the rapid percolation of water retarded the progress of some works. Work was also delayed partly from scarcity of labour and partly from sanctions having been received late.

The *North-Western Provinces and Oudh.*—Here the decrease is in the Ganges Canals and is also attributed mainly to an overestimate, and in a minor degree to the stoppage of the Myapur regulator and to payment not having been made during the year for lands that were purchased.

Punjab.—As compared with 1886-87 the Sirhind Canal shews a decrease as it is nearing completion, the Chenab Canal an increase on account of additional work done.

Madras.—The charges of the Kistna Canal were apparently over-estimated.

50.—Capital Charge involved in Redemption of Liabilities.

1886-87. Accounts.	1887-88. Budget.	Revised.	Accounts.
4,914,5	...	...	...

236. There were no transactions under this head in 1887-88.

Section O.—PERMANENT DEBT.

	1887-88. Budget.	Revised.	Account.
INDIA—			
Incurred	2,001,5	5,501,9	5,505,3
Discharged	1,0	67,9	69,5
NET INDIA	+2,000,5	+5,434,0	+5,435,8
ENGLAND—			
Redemption of East Indian Railway Annuity	...	...	...
Redemption of Sind, Punjab and Delhi Railway annuity	...	...	...
India 3 per cent.: Money raised by the issue	...	...	...
Total incurred	...	...	...
Discharged	...	...	...
NET ENGLAND	...	...	...
NET BOTH	+2,000,5	+5,434,0	+5,435,8

237. These figures have already been explained in paragraph 45. Of the sum of 5,505,3 mentioned above 2,000,0 comprised the loan from the public and 3,500,0 the loan from the Gwalior Durbar. Of the latter loan, 315,6 was received in Government rupees and 3,183,8 in Gwalior and Chandori coins, making a total of 3,499,4. These coins were melted by the mint and credit given at one rupee for each 165 grains of pure silver, and the balance of 6 was received by deduction from the accruing interest.

Section P.—UNFUNDED DEBT.

	1887-88. Budget.	Revised.	Accounts.
Special Loans	+3,499,8	— 2	— 5
Treasury Notes and Service Funds, India	+ 53,1	+ 46,9	+ 42,3
Savings Bank Deposits	+ 660,2	+875,4	+884,7
TOTAL	+4,213,1	+922,1	+926.5

238. As already stated in paragraph 45, the Gwalior loan was provided for in the Budget under *Special Loans*, but classified as Permanent Debt in the Revised Estimate and Accounts. The —5 entered under Special Loans in the accounts represents the commuted value of certain pensions chargeable against the 1st Oudh Loan. These commutations are compulsory when the monthly stipends fall below four annas, and they are also allowed on the application of the pensioners if the pension is below one rupee per mensem. The Budget for *Service funds* was too high as regards the Bengal Uncovenanted Service Family Pension Fund.

239. Details of the *Savings Bank Deposits* are given below. The budget for Presidency Savings Banks contemplated a large excess of withdrawals over deposits at the mofussil stations in the Madras and Bombay Presidencies where those Banks received deposits through the treasuries, in consequence of the transfer of district accounts to the Post Office Banks, but the deposits at the Presidency towns were unexpectedly great and covered these special withdrawals. The increase in the Civil Engineer's Provident Fund is due to the extension of its benefits to the superior Civil Officers of the Telegraph Department and to the pensionable employés of the Revenue Establishments of State Railways.

	Budget.	Revised.	Accounts.
Presidency Savings Banks	—88,0	5,0	—1
District Savings Bank	...	...	1
Post Office Savings Banks	700,0	800,0	800,7
State Railway Provident Institutions	38,0	38,8	42,5
Civil Engineer's Provident Fund	6,6	18,8	30,6
Regimental Savings Banks	...	7,0	6,5
Special accounts	3,6	5,8	4,4
TOTAL	660,2	875,4	884,7

Section Q.—DEPOSITS AND ADVANCES.

	Budget.			1887-88. Revised.			Accounts.		
INDIA—									
Provincial Balances (net)			−759,6			+ 27,7			+ 370,6
Excluded Local Funds	632,5	−613,8=	+ 18,7	635,9	−620,3=	+ 15,6	720,7	−708,9=	+ 11,8
Political, Railway and Military Prize Funds	37,2	−49,6=	− 12,4	309,3	−318,6=	− 9,3	309,1	−262,4=	+ 46,7
Departmental and Judicial Deposits	14,241,3	−14,210,2=	+ 31,1	13,699,0	−13,733,7=	− 34,7	14,255,2	−14,188,3=	+ 66,9
Advances	6,252,5	−6,360,8=	−114,3	9,910,0	−9,987,4=	− 77,4	10,126,5	−10,322,2=	− 195,7
Suspense Accounts	9,3	−59,8=	− 50,5	12,0	−42,7=	− 30,7	84,0	−212,2=	− 128,2
Exchange on Remittance Accounts			−276,5			−121,9			−489,5
Miscellaneous	39,1	−42,3=	− 3,2	338,8	−30,8=	+ 308,0	368,6	−45,0=	+ 323,6
ENGLAND	70,9	−65,0=	+ 5,9	9,1	−10,0=	− 9	9,1	−10,5=	− 1,4
TOTAL			−1,160,8			+76,4			+4,8

240. In the foregoing statement the third line of figures in each column shows net transactions. The gross receipts and payments are entered in the first and second lines, except for the head *Provincial Balances* as they are already given in Section M of this report. The gross receipts and payments relating to Exchange on Remittance Accounts are entered at foot of this paragraph. The first head, *Provincial Balances*, has already been explained in para. 231. The net result under *Excluded Local Funds* is very nearly what the estimates contemplated, considering that they represent purely Banking accounts. The gross transactions were large, as the Gujarat Police Fund was provincialised during the year, and its receipts and payments were written back from this group to Revenue and Service expenditure. The head *Political and other Funds* now includes the Bahu Begum's Stipend Fund and the various funds belonging to the Guaranteed Railway Companies. The large credit in 1887-88 has accrued from increased receipts in the Fire Insurance and Provident Funds of the Bombay, Baroda and Central India Railway. The fluctuations under *Departmental and Judicial Deposits* are unavoidable considering the character and magnitude of the transactions. During the last three years the net result has been +67,0+44,6 and +66,9. The head *Advances* shows larger payments than were contemplated in the Budget, and the excess occurs chiefly in "Mint Certificates and Bullion Advances," the silver coinage being about double the amounts contemplated in the Budget and larger receipts occurring towards the close of the year. The large sum standing against *Suspense Account* is made up largely of the balances in the hands of Opium Agents in Bengal on 31st March 1888, and which were higher than usual. The amount entered under *Exchange on Remittance Accounts* may be analysed as follows. The difference between Budget and Accounts is connected with the operations of the Railway Companies as stated in para. 245 :—

Budget, 1887-88. Sterling amount.	Exchange. Cr.	Exchange. Dr.	Sterling liabilities increased.	Accounts, 1887-88. Sterling amount.	Exchange. Cr.	Exchange. Dr.
...	...	...	Permanent debt	*Nil*	*Nil*	
5,9	2,2	...	Other debt heads	−1,4	...	6
			Receipts from Railway Companies to be repaid hereafter.			
1,532,0	569,0	...	*Guaranteed Railways*	+14,3	6,1	...
241,1	89,5	...	*Subsidized Railways*	781,4	341,2	...
			Payments to Railway Companies for recovery hereafter.			
−148,4	...	55,1	*Guaranteed Railways*	−14,7	...	6,2
−587,3	...	218,1	*Subsidized Railways*	...	...	...
			Payments to Railway Companies against Receipts from them in previous years.			
−21,8	...	8,1	*Guaranteed Railways*	−308,2	...	129,6
−1 671,8	...	620,9	*Subsidized Railways*	−1,046,9	...	439,9
−94,2	...	35,0	Increase in the English cash balance	−619,9	...	260,5
TOTAL	660,7	937,2	TOTAL	...	347,3	836,8
NET	...	276,5	NET	...	...	489,5

241. Of the sum of 323,6 under *Miscellaneous*, 318,7 is credited to the head "London Bills Payable Exchange," and represents the difference between the Exchange on Council Bills drawn in the year and the Exchange on the bills discharged. The amount is comparatively large, as the drawings of the Secretary of State in March 1888 were almost entirely in the form of bills which could not be presented until after March 1888.

242. The —1,4 in *England* is made up as follows :—

Repayment by the Imperial Government of expenses in England in connection with the employment of Native troops in Soudan and Nubia	+1
Net amount recovered from the Imperial Exchequer in repayment of expenditure on account of Defence Works at Aden	+5
Portion of the outstanding interest repaid by the Sindh, Punjab and Delhi Railway Company on the purchase of their undertaking by the State claimed during the year	−2,0
TOTAL	−1,4

Section R.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c.

	1887-88. Budget.	1887-88. Revised.	1887-88. Accounts.
India	162,6 —839,8	267,3 —689,8	271,2 —668,2
	—677,2	—422,5	—397,0

243. The details of these amounts are given in the following figures, which for the first time shew the Budget Estimate, as well as the account entries. This addition admits of a more minute examination of the amounts than has been made hitherto :—

1887-88. Budget. Amount advanced.	1887-88. Budget. Amount repaid.		1887-88. Accounts. Amount advanced.	1887-88. Accounts. Amount repaid.
...	14,6	Loans to Native States	7,1	42,7
...	1,8	Advances for Ceylon Cable	...	1,8
716,3	57,3	Loans to Presidency Corporations and Port Trusts . .	600,5	126,0
2,5	17,3	Do. Mofussil Municipalities	4,0	17,3
100,0	...	Do. Port Fund	48,5	...
...	3,0	Do. District and other Local Committees . .	...	5,2
21,0	68,6	Do. Landholders and other Notabilities . .	8,1	78,2
839,8	162,6	TOTAL .	668,2	271,2

244. The 7,1 advanced to *Native States* comprises 3,1 taken by the Jaora State and 4,0 by the Nawab of Cambay for which no provision was made in the Budget. On the other hand, the Maisur State repaid in the year 28,0 more than was expected from it. The loans contemplated in the Budget to *Presidency Corporations, &c.*, were 386,3 and 250,0 respectively to the Calcutta and Bombay Port Trusts for the new Docks, and 80,0 for Madras Harbour Works, but the actual amounts drawn were 300,2, 256,6, and 43,7. The repayments by these Corporations and Trusts were unusually large in Calcutta where those on account of the Hugli Bridge, the Calcutta Municipality and the Port Trust loans amounted to 83,4 against an estimate of 37,8 only. The 2,5 provided in the Budget for advance to *Moffusil Municipalities* referred to the Simla Town Hall, but the actual amount taken was 2,8, in addition to which an unexpected advance of 1,0 was granted to the Cawnpore Municipality for drainage improvement. The sum of 48,5 entered against *Port Funds* includes 45,3 advanced to the Kurrachee Harbour Board and 3,2 to the Moulmein Port Fund, the provision of 100,0 in the Budget being for the former alone. The excess recovery from *District and Local Committees* occurs in Madras and Bombay and is distributed among a number of funds. As regards loans to *Landholders and other Notabilities*, Bombay provided for a payment of 20,0 to the Manager, Sindh Encumbered Estates, but only 5 was taken. The saving of 19,5, however, was counterbalanced to some extent by new loans of 2,5 and 4,0 respectively to the Talukdaree Settlement Officer, Broach, and to Rajah Feroze Khan of Khairpore, which were not anticipated at the time the Budget was prepared. The excess recovery of 9,6 from *Landholders, &c.*, includes 5 from the Rajah of Hindole in Bengal, 5 from the Dholepore State in the North-West Provinces, 2,5 from Ramnad Zemindary in Madras, and the rest chiefly from the Manager, Sindh Encumbered Estates, Bombay.

Section S.—CAPITAL OF RAILWAY COMPANIES.

	India, 1887-88.			England, 1887-88.			Total, 1887-88.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
Guaranteed Companies.									
B. B. & C. I.	+36,6	+77,9	+89,4	−185,0	−107,7	−104,1	−148,4	−29,8	−14,7
G. I. P.	+192,5	+256,7	+228,5	+549,8	−400,2	−398,4	+742,3	−143,5	−169,9
M.	+9,2	−4,6	+4,7	−31,0	+3,8	+9,6	−21,8	−8	+14,3
O. & R.	−160,0	−60,0	−53,1	+940,5	−85,4	−84,2	+780,5	−145,4	−137,3
S. I.	+19,2	+64,2	+73,9	−10,0	−76,8	−74,9	+9,2	−12,6	−1,0
	+97,5	+334,2	+343,4	+1,264,3	−666,3	−652,0	+1,361,8	−332,1	−308,6
Subsidized Companies.									
S. M.	−529,8	−675,2	−629,9	−60,0	+930,1	+930,4	−589,8	+254,9	+300,5
I. M.	−882,0	−1,249,6	−1,227,0	−785,8	+195,1	+180,1	−1,667,8	−1,054,5	−1,046,9
B. Central	...	−13,6	−3,4	−1,5	+243,8	+243,8	−1,5	+230,2	+240,4
B. Nagpur	−358,9	−1,560,8	−1,514,7	+600,0	+1,745,4	+1,755,2	+241,1	+184,6	+240,5
	−1,770,7	−3,499,2	−3,375,0	−247,3	+3,114,4	+3,109,5	−2,018,0	−384,8	−265,5
Total	−1,673,2	−3,165,0	−3,031,6	+1,017,0	+2,448,1	+2,457,5	−656,2	−716,9	−574,1

245. As explained in former reports these are all net sums. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used. The English figures represent the capital deposited by the Companies with the Secretary of State, less payments made therefrom. These figures are necessarily exposed to great fluctuations. During the present year, in the Indian account the advances to Guaranteed Companies were less than the Budget Estimate by 253,9 of which 106,3 was short drawn by the Oudh and Rohilkund Company. The credits were very near the Budget, the actual difference being 8,1 only. In the case of the Subsidized Companies the advances exceeded the Budget by 1,604,9, the Southern Mahratta, the Indian Midland and the Bengal-Nagpur having drawn respectively 100,8, 345,0 and 1,155,8 more than was provided in the Budget.

246. In England, the amount received on account of the subscribed capital was 226,0 less than the Budget. This sum represents three short receipts, one of 1,591,3 owing to debentures having been renewed instead of being replaced by fresh capital, another of 2,000,0 owing to capital having been subscribed in March 1887, which was not expected until 1887-88, and the third of 127,8 owing to that sum not having been required. On the other hand, the receipts from several Companies exceeded the Budget by 3,493,1. There was a short receipt in England of 29,7 on account of transfer fees and miscellaneous refunds, which are at all times difficult to estimate. On the payment side the expenditure was less by the sum of 1,591,3 mentioned above, the discharge of debentures having been below the Budget to that extent. The payments on account of stores and establishment charges, &c., were also short by 45,4.

Section T.—REMITTANCES.

	1887-88. Budget.	Revised.	Accounts.
Money Order (net)	...	...	5,0
Other Local Remittances (net)	8,5	1.6	—20,9
Other Departmental Accounts (net)	—2	395,2	6,9
Accounts between Civil and other Departments (net)—			
Post Office	...	...	—6,8
Telegraph	..	...	1
Marine	...	...	—5,3
Military	...	...	—63,2
Public Works	...	570,0	29,8
Remittance Account between England and India (net)	—93,3	—18,2	40,1
TOTAL	—85,0	948,6	—14,3

247. The 5,0 against the first item here represents money orders issued but not paid on 31st March 1888. From the following figures it will be seen that this method of remitting small sums is still in great favour and has made important strides during the present year. The other figures entered in this group are the net result of very large transactions and there is nothing special to record in respect of them.

		Issued.	Paid.
1884-85	Money order transactions	8,192,8	8,197,0
1885-86		9,312,4	9,298,4
1886-87		10,538,9	10,519,1
1887-88		11,665,7	11,660,7

Section U.—SECRETARY OF STATE'S BILLS.

	1887-88. Budget.	Revised.	Accounts.
Drawings	16,250,0	15,250,0	15,358,5
Payments	16,250,0	14,691,1	14,682,5

248. The following bills were drawn during the year by the Secretary of State :—

	£	Rx.	Rate in Pence.
On account of allotments in April 1887	1,773,4	2,498,6	17·03
" " May "	1,527,8	2,182,0	16·80
" " June "	1,452,8	2,070,7	16·83
" " July "	1,339,8	1,902,6	16·90
" " August "	874,4	1,231,0	17·04
" " September "	710,7	998,5	17·08
" " October "	475,8	675,5	16·90
" " November "	1,062,1	1,521,3	16·75
" " December "	1,470,0	2,076,6	16·02
" " January 1888	1,557,0	2,194,4	17·02
" " February "	1,411,7	2,002,5	16·91
" " March "	1,703,0	2,458,7	16·62
	15,358,5	21,812,4	16·89

249. The receipts, in England, of capital subscribed by the Railway Companies being much in excess of the Budget as explained in paragraph 245, the original estimate of drawings by the Secretary of State on India was reduced by 1,000,0 in the Revised Estimate which was closely followed by the actual allotments.

250. The payment account of the year may be stated as follows :—

	£	Rx.
Bills of 1886-87 outstanding on 1st April 1887	271,3	380,0
Bills drawn in 1887-88 as entered above	15,358,5	21,812,4
Total bills for payment	15,629,8	22,192,4
Bills paid in 1887-88	14,682,5	20,817,7
Bills outstanding on 1st April 1888	947,3	1,374,7

Section V.—CASH BALANCE.

	1887-88. Budget.	Revised.	Accounts.
Balance on 1st April 1887	15,093,7	18,476,6	18,476,6
Balance on 31st March 1888	13,276,0	19,347,4	19,784,4
Increase (+) or decrease (—) of balance on 31st March 1888	—1,817,7	+870,8	+1,307,8

251. This difference between the estimate and the accounts is distributed between India and England in the following proportions :—

	1887-88. Budget.	Revised.	Accounts,
India	—1,911,9	+537,3	+687,9
England	+94,2	+333,5	+619,9
TOTAL	—1,817,7	+870,8	+1,307,8

Budget Estimates . . . . . 1887-88.

Revised Estimates . . . . . 1887-88.

Accounts . . . . . 1887-88.

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General Statement of

[Rx. 1 is recorded for every 10 Rupees in respect of

	For details, *vide* Abstract.	RECEIPTS.			
		ACCOUNTS, 1886-87.	BUDGET ESTIMATE, 1887-88.	REVISED ESTIMATE, 1887-88.	ACCOUNTS, 1887-88.
Revenue—					
Principal Heads of Revenue—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	...	23,055,724	22,937,600	22,982,900	23,189,292
Opium	...	8,942,976	8,893,300	8,544,200	8,515,462
Salt	...	6,657 644	6,604,600	6,723,100	6,670,728
Stamps	...	3,751,280	3,716,200	3,848,100	3,876,298
Excise	...	4,375,174	4,225,400	4,503,100	4,534,655
Other Heads	A	7,699,333	7,751,600	7,954,300	7 994,571
TOTAL, PRINCIPAL HEADS .	"	54,482,131	54,128,700	54,555,700	54,781,006
Interest	"	670,548	686,500	749,200	746,555
Post Office, Telegraph, and Mint .	"	2,027,482	2,025,300	2,186,600	2,229,546
Receipts by Civil Departments . .	"	1,461,658	1,425,300	1,419,500	1,495,742
Miscellaneous	"	848,274	1,177,000	1,349,900	1,605,108
Railways	"	14,477,759	14,892,500	14,412,800	14,533,360
Irrigation	"	1,656,705	1,688,000	1,706,800	1,714,274
Buildings and Roads . . .	"	727,574	539,500	566,200	592,338
Receipts by Military Departments .	"	985,003	897,400	979,900	1,060,815
TOTAL REVENUE .	...	77,337,134	77,460,200	77,926,600	78,759,744
Extraordinary Receipts—					
N.-W. Provinces Educational Fund .	...	...	...	63,700	63,690
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred) . .	C	9,727,538	2,000,500	5,434,000	5,435,799
Unfunded Debt (net Incurred) . .	"	775,845	4,213,100	922,100	926,491
Deposits and Advances (net) . .	"	1,305,177	...	76,400	4,827
Loans to Municipalities, Native States, &c. (net Recoveries) . . .	"	82,826	...	...	...
Remittances (net)	"	236,551	...	948,600	...
Secretary of State's Bills drawn .	"	12,136,279	16 250,000	15,250,000	15,358,577
TOTAL RECEIPTS .	...	101,601,350	99,923,800	100,621,400	100,549,128
Balance on 1st April—India .	...	12,754,478	13,016,578	13,195,785	13,195,785
England £	...	4,726,585	2,077,085	5,280,829	5,280,829
GRAND TOTAL .	...	119,082,413	115,017,463	119,098,014	119,025,742

Accounts and Estimates.

[Transactions in *India*, including those of "Exchange."]

	For details, *vide* Abstract.	DISBURSEMENTS. Accounts, 1886-87.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Accounts, 1887-88.
		Rx.	*Rx.*	*Rx.*	*Rx.*
Expenditure—					
Direct Demands on the Revenues	B	9,746,191	9,650,600	9,611,500	9,438,163
Interest	"	4,310,403	4,412,200	5,518,700	5,441,754
Post Office, Telegraph, and Mint	"	2,145,262	2,261,500	2,256,200	2,255,829
Salaries and Expenses of Civil Departments	"	12,698,516	13,179,700	12,897,300	12,906,364
Miscellaneous Civil Charges	"	4,701,057	4,856,200	4,777,200	4,761,130
Famine Relief and Insurance	"	309,020	94,500	93,300	91,408
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	183,077	75,000	81,700	80,945
Railway Revenue Account	"	15,666,427	16,481,900	16,567,100	16,655,746
Irrigation	"	2,310,654	2,441,300	2,484,400	2,461,646
Buildings and Roads	"	5,201,767	5,553,200	5,599,600	5,451,049
Army Services	"	19,525,042	19,197,000	20,459,700	20,417,934
Special Defence Works	"	325,626	...	568,900	456,017
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	77,123,042	78,203,100	80,915,600	80,417,985
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	359,147	200	+321,100	+452,438
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—323,482	—759,800	—293,400	—81,847
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	77,158,707	77,443,500	80,943,300	80,788,576
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	5,670,484	4,994,200	2,976,800	2,784,824
Special Defence Works	...	...	474,600	...	...
Capital charge involved in Redemption of Liabilities	End of B	4,914,546	...	...	...
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	...	1,160,800	...	...
Loans to Municipalities, Native States, &c. (net Payments)	"	...	677,200	422,500	396,944
Capital of Railway Companies (net Payments)	"	684,373	656,200	716,900	574,127
Remittances (net)	"	...	85,000	...	14,333
Secretary of State's Bills paid	"	12,177,689	16,250,000	14,691,100	14,682,540
TOTAL DISBURSEMENTS	...	100,605,799	101,741,500	99,750,600	99,241,344
Balance on 31st March—India	...	13,195,785	11,104,678	13,733,085	13,883,701
England £	...	5,280,829	2,171,285	5,614,329	5,900,697
GRAND TOTAL	...	119,082,413	115,017,463	119,098,014	119,025,742

Revenue	77,337,134	77,460,200	77,926,600	78,759,744
Expenditure chargeable thereon	77,158,707	77,443,500	80,943,300	80,788,576
Surplus (+) or Deficit (—)	+178,427	+16,700	—3,016,700	—2,028,832

Abstract A.—*Details*

[Rx. 1 is recorded for every 10 Rupees in respect of
The figures in thick type are those

HEADS OF REVENUE.	Budget Estimate, 1887-88.					
	India.			England.	Exchange.*	Total.
	Imperial.	Provincial.	Local.			
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
A.—Principal Heads of Revenue—						
I.—Land Revenue	14,156,000	8,655,600	126,000	...	...	22,937,600
II.—Opium	8,893,300	...	...	...	...	8,893,300
III.—Salt	6,577,800	26,800	...	...	...	6,604,600
IV.—Stamps	1,074,200	2,642,000	...	...	...	3,716,200
V.—Excise	3,096,000	1,125,800	3,600	...	...	4,225,400
VI.—Provincial Rates	800	637,200	2,319,500	...	...	2,957,500
VII.—Customs	1,217,600	15,100	...	...	...	1,232,700
VIII.—Assessed Taxes	833,700	572,300	...	...	...	1,406,000
IX.—Forest	521,800	608,900	...	...	...	1,130,700
X.—Registration	152,100	150,600	...	...	...	302,700
XI.—Tributes from Native States	722,000	...	...	...	...	722,000
TOTAL	37,245,300	14,434,300	2,449,100	...	...	54,128,700
B.—XII.—Interest	640,900	16,200	15,700	10,000	3,700	686,500
C.—Post Office, Telegraph and Mint—						
XIII.—Post Office	1,210,900	2,400	3,000	...	...	1,216,300
XIV.—Telegraph	628,700	300	...	7,000	2,600	638,000
XV.—Mint	170,400	...	...	...	...	170,400
TOTAL	2,010,000	2,700	3,000	7,000	2,600	2,025,300
D.—Receipts by Civil Departments—						
XVI.—Law and Justice: Courts of Law	22,200	275,600	100	...	...	297,900
XVI.—Law and Justice: Jails	40,500	253,000	...	...	...	293,500
XVII.—Police	11,900	222,100	89,900	...	...	323,900
XVIII.—Marine	57,700	115,000	600	...	...	173,300
XIX.—Education	1,300	127,400	70,000	...	...	198,700
XX.—Medical	...	42,000	11,500	2,200	800	56,500
XXI.—Scientific and other Minor Departments	23,100	46,000	10,600	1,300	500	81,500
TOTAL	156,700	1,081,100	182,700	3,500	1,300	1,425,300
E.—Miscellaneous—						
XXII.—Receipts in aid of Superannuation, &c.	228,500	31,600	100	96,400	35,800	392,400
XXIII.—Stationery and Printing	54,600	42,600	...	...	...	97,200
XXIV.—Exchange	365,400	...	...	...	...	365,400
XXV.—Miscellaneous	74,100	130,800	113,700	2,500	900	322,000
TOTAL	722,600	205,000	113,800	98,900	36,700	1,177,000
H.—Railways—						
XXVI.—State Railways (gross Earnings)	9,948,700	1,369,800	...	200	100	11,318,800
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,515,000	...	...	...	...	3,515,000
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	58,700	...	...	...	...	58,700
TOTAL	13,522,400	1,369,800	...	200	100	14,892,500
J.—Irrigation—						
XXIX.—Major Works: Direct Receipts	374,900	584,300	...	...	...	959,200
Portion of Land Revenue due to Irrigation	576,500	...	...	...	...	576,500
XXX.—Minor Works and Navigation	27,700	123,200	1,400	...	...	152,300
TOTAL	979,100	707,500	1,400	...	...	1,688,000
K.—Buildings and Roads—						
XXXI.—Military Works	36,400	...	...	...	...	36,400
XXXII.—Civil Works	9,700	245,100	217,200	22,700	8,400	503,100
TOTAL	46,100	245,100	217,200	22,700	8,400	539,500
L.—Receipts by Military Departments—						
XXXIII.—Army: Effective	800,900	...	...	30,000	11,200	842,100
Non-Effective	49,100	...	...	4,500	1,700	55,300
TOTAL	850,000	...	...	34,500	12,900	897,400
TOTAL REVENUES	56,173,100	18,061,700	2,982,900	176,800	65,700	77,460,200

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold during the year.

of Revenue.

[Transactions in India, including those of "Exchange."]
which appear in the General Account.

Revised Estimate, 1887-88.						Accounts, 1887-88.					
India.			England.	Exchange.*	Total.	India.			England.	Exchange.*	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
14,048,100	8,810,600	124,200	...	...	22,982,900	14,214,844	8,845,965	128,483	...	...	23,189,202
8,544,200	...	...	...	...	8,544,200	8,515,462	...	...	...	...	8,515,462
6,696,200	26,000	...	...	...	6,723,100	6,643,454	27,274	...	...	...	6,670,728
1,116,500	2,731,600	...	...	...	3,848,100	1,127,166	2,749,132	...	...	...	3,876,298
3,302,700	1,197,300	3,100	...	...	4,503,100	3,325,752	1,205,394	3,509	...	...	4,534,655
900	667,700	2,330,100	...	...	2,998,700	850	673,991	2,360,482	...	...	3,035,323
1,371,900	14,700	...	...	...	1,340,600	1,333,401	15,436	...	...	...	1,348,837
839,500	577,600	...	...	...	1,417,100	823,667	607,769	...	...	...	1,431,436
522,000	619,700	...	...	...	1,141,700	521,415	602,710	...	...	...	1,124,125
156,300	153,900	...	...	...	310,200	156,710	154,543	...	...	...	311,253
740,000	...	...	...	...	740,000	743,597	...	...	...	...	743,597
37,298,300	14,800,000	2,457,400	...	...	54,555,700	37,406,318	14,882,214	2,492,474	...	...	54,781,006
623,900	15,100	16,500	66,000	27,700	749,200	621,664	14,462	16,727	65,978	27,724	746,555
1,106,600	1,500	2,700	...	...	1,200,800	1,209,329	2,256	2,611	...	...	1,214,196
753,800	500	...	11,100	4,700	769,800	747,466	505	...	11,206	4,709	763,886
216,000	...	...	...	...	216,000	251,437	...	...	19	8	251,464
2,166,100	2,000	2,700	11,100	4,700	2,186,600	2,208,232	2,761	2,611	11,225	4,717	2,229,546
19,600	291,200	...	...	...	310,800	23,547	298,930	485	...	...	322,962
19,200	215,600	...	...	...	234,800	30,071	218,817	...	...	...	248,888
16,000	220,700	84,200	...	...	330,500	25,711	227,247	97,335	...	...	350,293
73,800	122,700	...	...	...	196,500	73,254	121,675	98	...	...	195,027
1,300	138,200	73,800	...	...	213,300	1,410	145,506	78,289	...	...	225,205
...	40,700	15,200	2,500	1,000	59,400	120	39,335	16,572	2,764	1,161	59,952
18,600	38,400	16,200	700	300	74,200	29,775	45,964	16,804	614	258	93,415
149,100	1,076,500	189,400	3,200	1,300	1,419,500	183,888	1,097,474	209,583	3,378	1,419	1,495,742
216,200	35,300	100	104,600	43,900	400,100	218,692	37,080	104	104,118	43,751	403,745
32,300	41,800	...	...	...	74,100	34,031	46,251	...	...	...	80,282
518,900	...	...	...	...	518,900	744,471	...	...	...	...	744,471
90,200	143,300	115,600	5,400	2,300	356,800	99,371	136,080	129,529	8,893	3,737	377,610
857,600	220,400	115,700	110,000	46,200	1,349,900	1,096,565	219,411	129,633	113,011	47,488	1,606,108
9,349,000	1,502,800	...	200	100	10,851,500	9,371,808	1,499,791	...	230	97	10,871,926
3,534,000	...	...	...	...	3,534,000	3,636,670	...	...	...	...	3,636,670
27,300	...	...	...	...	27,300	24,764	...	...	...	...	24,764
12,910,300	1,502,800	...	200	100	14,412,800	13,033,242	1,499,791	...	230	97	14,533,360
412,700	561,800	...	...	...	974,500	418,453	532,508	...	...	...	950,961
578,400	...	...	...	...	578,400	602,555	...	...	...	...	602,555
30,200	123,300	400	...	...	153,900	32,139	128,361	258	...	...	160,758
1,021,300	685,100	400	...	...	1,706,800	1,053,147	660,869	258	...	...	1,714,274
37,700	...	...	...	...	37,700	40,413	...	...	...	...	40,413
11,500	272,800	208,000	25,500	10,700	528,500	11,972	282,119	221,475	25,601	10,758	551,925
49,200	272,800	208,000	25,500	10,700	566,200	52,385	282,119	221,475	25,601	10,758	592,338
869,800	...	...	37,300	15,700	922,800	931,027	...	...	36,752	15,444	983,223
50,200	...	...	4,900	2,000	57,100	70,073	...	...	4,872	2,047	77,592
920,000	...	...	42,200	17,700	979,500	1,001,700	...	...	41,624	17,491	1,060,815
55,995,800	18,574,100	2,990,100	258,200	108,400	77,525,600	56,657,141	18,659,101	3,072,761	261,047	109,694	78,759,744

Abstract B.—*Details*

[Rx. 1 is recorded for every 10 Rupees i

The figures in thick type are those

	Budget Estimate, 1887-88.					
	India.			England.	Exchange.†	Total.
	Imperial.	Provincial.	Local.			
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
A.—Direct Demands on the Revenues—						
1.—Refunds and Drawbacks	135,300	63,200	3,700	...	...	202,200
2.—Assignments and Compensations	552,500	815,100	...	...	...	1,367,600
Charges in respect of Collection, *viz.*:—						
3.—Land Revenue	265,300	2,937,700	464,800	700	300	3,668,800
4.—Opium (including cost of Production)	2,504,000	...	...	1,500	600	2,506,100
5.—Salt (including cost of Production)	467,500	1,500	...	100	...	469,100
6.—Stamps	−6,600	91,600	...	67,700	25,100	177,800
7.—Excise	86,600	31,200	800	200	100	118,900
8.—Provincial Rates	...	17,500	29,700	...	...	47,200
9.—Customs	49,800	85,300	...	...	...	135,100
10.—Assessed Taxes	18,600	15,000	...	...	...	33,600
11.—Forest	326,000	409,000	...	1,900	700	737,600
12.—Registration	93,800	92,800	...	...	...	186,600
TOTAL	4,492,800	4,559,900	499,000	72,100	26,800	**9,650,600**
B.—Interest—						
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	418,100	...	...	2,630,100	976,900	4,025,100
14.—Interest on other Obligations	383,800	...	2,600	500	200	387,100
TOTAL	801,900	...	2,600	2,630,600	977,100	**4,412,200**
C.—Post Office, Telegraph and Mint—						
15.—Post Office	1,100,200	39,300	73,000	110,800	41,200	1,364,500
16.—Telegraph	622,900	500	...	136,700	50,800	810,000
17.—Mint	79,000	...	...	5,200	1,900	86,100
TOTAL	1,802,100	39,800	73,000	252,700	93,900	**2,261,500**
D.—Salaries and Expenses of Civil Departments—						
18.—General Administration	604,000	607,400	70,600	246,700	91,600	1,710,300
19.—Law and Justice { Courts of Law	88,300	2,008,400	100	2,000	700	2,699,500
19.—Law and Justice { Jails	158,200	657,400	...	...	...	815,600
20.—Police	833,900	2,554,100	327,300	...	...	3,715,300
21.—Marine (including River Navigation)	278,500	135,800	2,200	326,700	121,300	864,500
22.—Education	14,800	704,700	598,000	900	300	1,318,300
23.—Ecclesiastical	171,500	...	...	300	100	171,900
24.—Medical	44,700	589,000	159,300	7,400	2,800	803,200
25.—Political	592,800	300	100	27,300	10,100	630,600
26.—Scientific and other Minor Departments	208,200	129,300	25,200	19,500	7,300	449,500
TOTAL	3,054,900	8,076,400	1,183,400	630,800	234,200	**13,179,700**
E.—Miscellaneous Civil Charges—						
27.—Territorial and Political Pensions	638,200	...	...	27,200	10,100	675,500
28.—Civil Furlough and Absentee Allowances	5,400	...	...	217,000	80,600	303,000
29.—Superannuation Allowances and Pensions	93,400	617,600	2,000	1,658,000	597,300	2,918,300
30.—Stationery and Printing	51,200	387,200	4,300	109,700	40,700	593,100
32.—Miscellaneous	129,300	125,900	72,000	28,500	10,600	300,300
TOTAL	917,500	1,130,700	78,300	1,990,400	739,300	**4,856,200**
F.—Famine Relief and Insurance—						
33.—Famine Relief	...	1,000	1,000	...	...	2,000
35.—Construction of Protective Irrigation Works	92,500	...	...	...	...	92,500
TOTAL	92,500	1,000	1,000	...	...	**94,500**
Carried over	11,161,700	13,807,800	1,837,300	5,576,600	2,071,300	34,454,700

	Budget Estimate, 1887-88.			
	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
* The "Interest on Debt" is distributed as follows:—				
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	418,100	2,630,100	976,900	4,025,100
Under Railway Revenue Account	2,560,700	552,500	205,200	3,318,400
Under Irrigation	1,024,900	...	...	1,024,900
TOTAL	4,003,700	3,182,600	1,182,100	8,368,400

† See footnote to Abstract A., p. 416.

...t Expenditure.

...spect of transactions in India, including those of "Exchange."]

...ich appear in the General Account.

Revised Estimate, 1887-88.						Accounts, 1887-88.					
India.			England.	Exchange.†	Total.	India.			England.	Exchange.†	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx	Rx.
141,900	64,600	5,200	...	...	211,700	150,468	67,602	5,912	...	...	223,982
542,900	926,200	...	...	...	1,469,100	541,538	927,425	...	...	...	1,468,963
251,900	2,805,900	461,000	200	100	3,519,100	241,393	2,774,337	470,766	133	56	3,486,685
1,510,400	...	...	1,200	500	2,512,100	2,423,238	...	...	941	396	2,424,575
427,800	1,500	...	100	...	429,400	409,191	1,435	...	55	23	410,704
—7,100	91,800	...	55,700	23,400	163,800	—5,750	91,993	...	54,338	22,833	163,414
89,500	32,200	700	100	...	122,500	93,059	33,434	578	5	2	127,078
...	47,000	17,000	...	...	64,000	...	52,195	9,943	...	...	62,138
49,400	87,500	...	100	...	137,000	48,679	86,184	...	20	8	134,891
16,100	14,500	...	...	...	30,600	15,019	13,660	...	...	...	28,679
342,800	417,800	...	1,900	800	763,300	322,955	394,342	...	1,758	739	719,794
94,900	94,000	...	...	...	188,900	93,981	93,279	...	...	...	187,260
4,460,500	4,583,000	483,900	59,300	24,800	9,611,500	4,333,771	4,535,886	487,199	57,250	24,057	9,438,163
342,000	...	...	3,365,700	1,413,600	5,121,300	275,441	...	...	3,365,222	1,414,099	5,054,762
394,500	...	2,500	300	100	397,400	384,045	...	2,539	287	121	380,992
736,500	...	2,500	3,366,000	1,413,700	5,518,700	659,486	...	2,539	3,365,509	1,414,220	5,441,754
1,101,100	44,300	66,600	116,300	48,900	1,377,200	1,102,304	44,322	65,336	114,940	48,299	1,375,201
590,500	500	...	133,400	56,000	780,400	604,849	473	...	127,661	53,644	786,627
91,000	...	...	5,300	2,300	98,600	87,339	...	...	4,691	1,971	94,001
1,782,600	44,800	66,600	255,000	107,200	2,256,200	1,794,492	44,795	65,336	247,292	103,914	2,255,829
620,800	703,100	70,000	268,900	112,900	1,775,700	612,381	703,541	73,599	267,858	112,556	1,769,935
73,400	2,581,400	...	500	200	2,655,500	75,868	2,574,402	138	453	190	2,651,051
132,100	616,500	100	...	...	748,700	152,145	619,621	106	...	...	771,872
807,600	2,597,400	321,000	...	...	3,726,900	795,005	2,579,904	318,712	...	...	3,693,621
308,400	130,800	1,000	148,300	62,300	651,700	333,421	133,625	1,493	142,448	59,858	670,845
16,100	725,300	539,600	700	300	1,282,000	16,894	718,107	555,924	624	262	1,291,811
159,600	...	...	500	200	160,300	158,341	...	...	550	231	159,122
39,500	560,800	154,300	7,000	2,900	764,500	40,211	560,597	154,411	6,848	2,878	764,945
630,900	16,500	200	30,500	12,800	690,900	626,085	14,914	197	30,604	12,860	684,660
266,500	118,600	25,500	21,500	9,000	441,100	277,030	118,749	26,279	18,620	7,824	448,502
3,054,900	8,050,400	1,113,500	477,900	200,600	12,897,300	3,087,381	8,023,460	1,130,859	468,005	196,659	12,906,364
586,500	...	...	15,900	6,700	609,100	572,846	...	...	15,749	6,618	595,213
3,200	...	...	216,000	90,700	309,900	2,597	...	...	215,560	90,580	308,737
87,900	624,400	2,400	1,603,000	673,300	2,991,000	88,263	626,717	2,727	1,597,940	671,470	2,987,117
60,600	382,000	3,800	87,500	36,800	570,700	60,903	384,129	5,290	89,317	37,532	577,171
65,700	100,900	81,600	34,000	14,300	296,500	61,065	100,898	84,294	32,837	13,798	292,892
803,900	1,107,300	87,800	1,956,400	821,800	4,777,200	785,674	1,111,744	92,311	1,951,403	819,998	4,761,130
...	300	500	...	...	800	...	67	335	...	...	402
92,500	...	...	...	...	92,500	91,006	...	...	...	...	91,006
92,500	300	500	...	...	93,300	91,006	67	335	...	...	91,408
10,930,900	13,785,800	1,754,800	6,114,600	2,568,100	35,154,200	10,751,810	13,715,952	1,778,579	6,089,459	2,558,848	34,894,648

Revised Estimate, 1887-88.				Accounts, 1887-88.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
342,000	3,365,700	1,413,600	5,121,300	275,441	3,365,222	1,414,099	5,054,762
2,587,200	552,100	231,900	3,371,200	2,557,786	552,080	231,990	3,341,856
1,019,200	...	...	1,019,200	1,017,542	...	...	1,017,542
3,948,400	3,917,800	1,645,500	9,511,700	3,850,769	3,917,302	1,646,089	9,414,160

Abstract B.—*Detail*

[Rx. 1 is recorded for every 10 Rupe

Heads of Expenditure.	Budget Estimate, 1887-88.					
	India.			England.	Exchange.*	Total.
	Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.	£	Rx.	Rx.
Brought forward	11,161,700	13,807,800	1,837,300	5,576,600	2,071,300	34,454,700
G.—37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	75,000	...	...	...	75,000
H.—Railway Revenue Account—						
38.—State Railways: Working Expenses	5,020,300	811,000	...	...	..	5,831,300
Interest on Debt	2,117,700	443,000	...	552,500	205,200	3,318,400
Annuities in purchase of Railways	...	...	...	1,683,000	625,100	2,308,100
Interest on Capital deposited by Companies	400	...	...	426,400	158,400	585,200
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	573,000	...	...	...	...	573,000
Interest	29,400	...	...	2,700,000	1,002,900	3,732,300
40.—Subsidized Companies: Land, &c.	40,500	19,500	...	...	...	60,000
41.—Miscellaneous Railway Expenditure	70,000	3,600	...	...	...	73,600
Total	7,851,300	1,277,100	...	5,361,900	1,991,600	16,481,900
J.—Irrigation—						
42.—Major Works: Working Expenses	291,700	354,200	...	...	...	645,900
Interest on Debt	513,700	511,200	...	...	...	1,024,900
43.—Minor Works and Navigation	271,400	497,800	1,000	200	100	770,500
Total	1,076,800	1,363,200	1,000	200	100	2,441,300
K.—Buildings and Roads—						
44.—Military Works	1,298,100	...	...	1,900	700	1,300,700
45.—Civil Works	691,600	1,816,600	1,626,200	86,100	32,000	4,252,500
Total	1,989,700	1,816,600	1,626,200	88,000	32,700	5,553,200
L.—Army Services—						
46.—Army: Effective	13,143,700	...	...	1,886,200	700,600	15,730,500
Non-Effective	866,300	...	...	1,896,000	704,200	3,466,500
Total	14,010,000	...	...	3,782,200	1,404,800	19,197,000
LL.—Special Defence Works—						
47.—Special Defence Works	...	...	...	...	...	...
Total Expenditure, Imperial and Provincial	36,089,500	18,339,700	3,464,500	14,808,900	5,500,500	78,203,100
Transfers between Provincial and Local	...	+340,600	—340,600	...	...	...
M.—*Add*—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	+200	...	...	—759,600
***Deduct*—Portion of Provincial Expenditure defrayed from Provincial balances**	...	—618,600	—141,200			
Total Expenditure charged against Revenue	36,089,500	18,061,700	2,982,900	14,808,900	5,500,500	77,443,500

	Budget Estimate, 1887-88.			
	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
N.—Expenditure not charged to Revenue—				
Capital Expenditure on Railways and Irrigation Works—				
48.—State Railways	2,435,900	1,355,000	503,300	4,294,200
49.—Irrigation Works	700,000	...	...	700,000
Total	3,135,900	1,355,000	503,300	4,994,200
Special Defence Works	383,700	66,300	24,600	474,600

* See foot-note to Abstract A, p. 414.

f *Expenditure*—continued.

[: respect of transactions in *India*, including those of "Exchange."]

Revised Estimate, 1887-88.						Accounts, 1887-88.					
India.			England.	Exchange.*	Total.	India.			England.	Exchange.*	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
0930,900	13,785,800	1,754,800	6,114,600	2,568,100	35,154,200	10,751,810	13,715,952	1,778,579	6,089,459	2,558,848	34,894,648
...	81,700	...	...	...	81,700	...	80,945	...	...	...	80,945
4676,200	784,500	...	...	...	5,460,700	4,792,939	801,248	...	...	...	5,594,187
2143,600	443,600	...	552,100	231,900	3,371,200	2,120,328	437,458	...	552,080	231,900	3,341,856
..	...	...	1,683,500	707,100	2,390,600	...	...	...	1,683,456	707,405	2,390,861
400	...	...	469,000	197,000	666,400	378	...	...	468,936	197,051	666,365
721,000	...	...	...	...	721,000	714,057	...	...	...	..	714,057
29,900	...	...	2,695,000	1,131,900	3,856,800	25,595	...	...	2,694,920	1,132,431	3,852,940
32,500	14,500	...	...	...	47,000	29,011	14,616	...	...	...	43,627
44,000	9,400	...	...	...	53,400	42,598	9,249	...	...	...	51,847
7,647,600	1,252,000	...	5,399,600	2,267,900	16,567,100	7,724,906	1,262,571	...	5,399,392	2,268,877	16,655,746
310,700	372,000	...	...	...	682,700	326,043	351,564	...	...	...	677,607
514,500	504,700	...	...	...	1,019,200	513,608	503,934	...	...	...	1,017,542
280,500	500,300	1,600	100	...	782,500	292,815	471,861	1,788	23	10	766,497
1,105,700	1,377,000	1,600	100	...	2,484,400	1,132,466	1,327,359	1,788	23	10	2,461,646
1,272,700	...	...	6,300	2,600	1,281,600	1,222,763	...	...	6,546	2,751	1,232,060
898,500	1,773,300	1,510,300	95,700	40,200	4,318,000	893,026	1,732,667	1,461,410	92,864	39,022	4,218,989
2,171,200	1,773,300	1,510,300	102,000	42,800	5,599,600	2,115,789	1,732,667	1,461,410	99,410	41,773	5,451,049
14,197,900	...	...	1,898,300	797,300	16,893,500	14,243,976	...	...	1,843,046	774,466	16,861,488
865,100	...	...	1,902,200	798,900	3,566,200	860,932	...	...	1,897,969	797,545	3,556,446
15,063,000	...	...	3,800,500	1,596,200	20,459,700	15,104,908	...	...	3,741,015	1,572,011	20,417,934
487,100	...	...	57,600	24,200	568,900	371,137	...	...	59,766	25,114	456,017
37,405,500	18,269,800	3,266,700	15,474,400	6,499,200	80,915,600	37,201,016	18,119,494	3,241,777	15,389,065	6,466,633	80,417,985
...	+318,800	—318,800	...	...	...	...	+270,520	−270,520	...	...	...
...	+263,200	+57,900	...	...	+27,700	...	+346,751	+105,687	...	...	+370,591
...	−277,700	—15,700				...	−77,664	−4,183			
37,405,500	18,574,100	2,990,100	15,474,400	6,499,200	80,943,300	37,201,016	18,659,101	3,072,761	15,389,065	6,466,633	80,788,576

Revised Estimate, 1887-88.				Accounts, 1887-88.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
755,200	1,140,000	478,800	2,374,000	676,725	1,109,027	466,024	2,251,776
592,900	7,000	2,900	602,800	523,222	6,919	2,907	533,048
1,348,100	1,147,000	481,700	2,976,800	1,199,9 7	1,115,946	468,931	2,784,824
...	...	.	...	...	...	...	...

Abstract C.—*Details of Receipts and Disbursement*

[Rx. 1 is recorded for every 10 Rupees in respec

The figures in thick type are those

	Budget Estimate, 1887-88.			Revised Estimate, 1887-88.			Accounts, 1887-88.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Revenue (from Abstract A)	77,217,700	176,800	77,394,500	77,560,000	258,200	77,818,200	78,389,003	261,047	78,650,050
Exchange added to Revenue . . .	65,700	...	65,700	108,400	...	108,400	109,694	..	109,694
Extraordinary Receipts .	...	...	...	63,700	...	63,700	63,690	...	63,690
Total .	77,283,400	176,800	77,460,200	77,732,100	258,200	77,990,300	78,562,387	261,047	78,823,434
O.—Permanent Debt incurred—									
Rupee Debt—									
4 p. c. Rupee Loan	...	...	...	2,000,000	...	...	5,500,009	...	
Gwalior Loan .	...	...	...	3,500,000	...	...	...	...	
Stock Notes .	1,500	...	...	1,900	...	...	5,264	...	
Proposed Loan .	2,000,000	...	...	...	..	...	...	...	
Total .	2,001,500	...	2,001,500	5,501,900	...	5,501,900	5,505,273	...	5,505,273
Net .	...	...	2,000,500	...	...	5,434,000	...	...	5,435,799
P.—Unfunded Debt—									
Special Loan . .	3,500,000	...	...	...	...	...	...	...	
Treasury Notes . .	...	...	...	} 128,200	...	...	100	...	
Deposits of Service Funds . . .	123,800	...	...				123,322	...	
Savings Bank Deposits	3,953,300	...	...	4,465,200	...	...	4,679,185	...	
Total .	7,577,100	...	7,577,100	4,593,400	...	4,593,400	4,802,607	...	4,802,607
Net .	...	...	4,213,100	...	...	922,100		...	926,491
Q.—Deposits and Advances—									
Balances of Provincial Allotments . .	200	...	...	321,100	...	...	423,685	...	
Excluded Local Funds	632,500	...	...	635,900	...	...	720,734	...	
Political and Railway Funds . . .	37,200	...	...	309,300	...	...	309,115	...	
Departmental and Judicial Deposits . .	14,241,300	...	...	13,699,000	...	...	14,255,238	...	
Advances . . .	6,252,500	70,900	...	9,910,000	9,100	...	10,126,503	9,090	
Suspense Accounts .	9,300	...	...	12,000	...	...	83,972	...	
Miscellaneous . . .	39,100	...	...	338,800	...	...	368,642	...	
Total .	21,212,100	70,900	21,283,000	25,226,100	9,100	25,235,200	26,287,889	9,090	26,296,979
Net .	...	...	0	...	...	76,400	...	...	4,827
Carried over .	108,074,100	247,700	...	113,053,500	267,300		115,158,156	270,137	

other than Revenue and Expenditure.

of transactions in India, including those of "Exchange,"]
which appear in the General Account.

	Budget Estimate, 1887-88.			Revised Estimate, 1887-88.			Accounts, 1887-88.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rs.	£	*Rs.*	*Rs.*	£	*Rs.*	*Rs.*	£	
Expenditure, Imperial and Provincial (from Abstract B)	57,893,700	14,808,900	72,702,600	58,942,000	15,474,400	74,416,400	58,562,287	15,389,065	73,951,352
Exchange, charged as Expenditure	5,500,500	...	5,500,500	6,499,200	...	6,499,200	6,466,633		6,466,633
Add—Provincial Surpluses, transferred to "Deposits"	200	...	200	321,100	...	321,100	423,685		423,685
Deduct—Provincial Deficits, charged against "Deposits"	—759,800		—759,800	—293,400		—293,400	—53,094		—53,094
TOTAL	62,634,600	14,808,900	77,443,500	65,468,900	15,474,400	80,943,300	65,399,511	15,389,065	80,788,576
Expenditure not charged to Revenue—									
Capital Expenditure on Public Works not charged against Revenue	3,135,900	1,355,000		1,348,100	1,147,000		1,199,947	1,115,946	
Special Defence Works	383,700	66,300		...	...		...	...	
Add—Exchange on Expenditure not charged to Revenue	527,900	...		481,700	...		468,931		
TOTAL	4,047,500	1,421,300	5,468,800	1,829,800	1,147,000	2,976,800	1,668,878	1,115,946	2,784,824
O—Permanent Debt discharged—									
Rupee Debt—									
5½ p. c. Loan	...	...		...	...		670	...	
5 p. c. Loan	...	...		...	...		50	...	
4½ p. c. Loan	...	...		...	...		1,540	...	
4 p. c. Loans	...	...		63,700	...		66,701	...	
Loans under discharge	1,000	...		1,600	...		...	...	
Provincial Debentures	...	...		2,600	...		...	...	
Stock Notes	...	...		...	...		513	...	
TOTAL	1,000	...	1,000	67,900	...	67,900	69,474	...	69,474
NET	...	...	0	...	...	0	...	...	0
P.—Unfunded Debt—									
Special Loans	200	...		200	...		524	...	
Treasury Notes	...	...		}	...		...	...	
Deposits of Service Funds	70,700	...		} 81,300	...		81,122	...	
Savings Bank Deposits	3,293,100	...		3,589,800	...		3,794,470	...	
TOTAL	3,364,000	...	3,364,000	3,671,300	...	3,671,300	3,876,116	...	3,876,116
NET	...	...	0	...	...	0	...	...	0
Q.—Deposits and Advances—									
Balances of Provincial Allotments	759,800			293,400	...		53,094	...	
Excluded Local Funds	613,800			620,300	...		708,909	...	
Political and Railway Funds	49,600			318,600	...		262,387	...	
Departmental and Judicial Deposits	14,210,200			13,733,700	...		14,188,352	...	
Advances	6,366,800	65,000		9,987,400	8,000		10,322,203	8,439	
Suspense Accounts	59,800	...		42,700	...		212,169	...	
Exchange on Remittance Accounts net)	276,500	...		121,900	...		489,482	...	
Miscellaneous	42,300			30,800	2,000		45,035	2,022	
TOTAL	22,378,800	5,000 6	22,443,800	25,148,800	10,000	25,158,800	26,281,691	10,461	26,292,152
NET	...	...	1,160,800	...	...	0	...	...	0
Carried over	92,425,900	16,295,200		96,186,700	16,631,400		97,295,670	16,515,472	

Abstract C.—*Details of Receipts and Disbursements*

	Budget Estimate, 1887-88.			Revised Estimate, 1887-88.			Accounts, 1887-88.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward	108,074,100	247,700		113,053,500	267,300		115,158,156	270,137	
R. Loans to Municipalities, Native States, &c.—									
	162,600	...	162,600	267,300	...	267,300	271,197	...	271,197
Net	...	...	0	...	...	0	...	...	0
S. Capital Receipts from Railway Companies—									
On Account of Subscribed Capital	...	5,790,100		...	5,563,000		594	5,564,153	
Repayments	1,396,100	...		1,389,700	29,700		1,388,007	29,715	
Total	1,396,100	5,790,100	7,186,200	1,389,700	5,592,700	6,982,400	1,388,601	5,593,868	6,982,469
Net	...	...	0	...	...	0	...	...	0
T. Remittances—									
Inland Money Orders	11,200,000	...		11,646,300	...		11,665,664		
Other Local Remittances (net)	8,500	...		1,600	...		...		
Other Departmental Accounts	778,000	...		686,800	...		274,527		
Net Receipts by Civil Treasuries from—									
Post Office	844,400	...		934,300	...		921,993		
Guaranteed Railways	3,663,500	...		3,400,200	...		3,272,499		
Net Receipts from Civil Treasuries by—									
Telegraph	127,100	...		56,200	...		77,388		
Marine	265,200	...		273,500	...		299,263		
Military	12,769,300	...		13,702,900	...		13,682,427		
Public Works	5,167,200	...		4,715,800	...		3,934,992		
Remittance Account between England and India	1,193,700	153,500		1,097,500	182,500		1,192,092	205,994	
Total	36,016,900	153,500	36,170,400	36,515,100	182,500	36,697,600	35,320,845	205,994	35,526,839
Net	...	...	0	...	...	948,600	...	...	0
U. Secy. of State's Bills drawn	...	16,250,000	16,250,000	...	15,250,000	15,250,000	...	15,358,577	15,358,577
Total Receipts	145,649,700	22,441,300		151,225,600	21,292,500		152,138,799	21,428,576	
V. Opening Balance	13,016,578	2,077,085		13,195,785	5,280,829		13,195,785	5,280,829	
Grand Total	158,666,278	24,518,385		164,421,385	26,573,329		165,334,584	26,709,405	

other than Revenue and Expenditure—continued.

	Budget Estimate, 1887-88.			Revised Estimate, 1887-88.			Accounts, 1887-88.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward .	92,425,900	16,295,200		96,186,700	16,631,400		97,295,670	16,515,472	
R.—Loans to Municipalities, Native States, &c.	839,800	...	839,800	689,800	...	689,800	668,141	...	668,141
Net .	...	...	**677,200**	..	...	**422,500**	...	...	**396,944**
S.—Payments to Railway Companies on Capital Account—									
For discharge of Debenture .	...	2,017,300		...	426,000		...	426,000	
For Expenditure . .	3,069,300	2,755,800		4,554,700	2,718,600		4,420,287	2,710,309	
Total .	3,069,300	4,773,100	7,842,400	4,554,700	3,144,600	7,699,300	4,420,287	3,136,309	7,556,596
Net .	...	...	**656,200**	...	...	**716,900**	...	...	**574,127**
T.—Remittances—									
Inland Money Orders . .	11,200,000	...		11,646,300	...		11,660,656		
Other Local Remittances (net) .	...	...		...	...		20,947		
Other Departmental Accounts . .	778,200	...		291,600	...		267,640		
Net payments into Civil Treasuries by—									
Post Office .	844,400	...		934,300	...		928,788		
Guaranteed Railways . .	3,663,500	...		3,400,200	...		3,272,499		
Net Issues from Civil Treasuries to—									
Telegraph .	127,100	...		56,200	...		77,271		
Marine . .	265,200	...		273,500	...		304,532		
Military . .	12,769,300	...		13,702,900	...		13,745,552		
Public Works .	5,167,200	...		4,145,800	...		3,905,236		
Remittance Account between England and India . .	161,700	1,278,800		115,200	1,183,000		201,124	1,156,927	
Total .	34,976,600	1,278,800	36,255,400	34,566,000	1,183,000	35,749,000	34,384,245	1,156,927	35,541,172
Net .	...	...	**85,000**	...	...		...	...	**14,333**
U.—Secy. of State's Bills paid . .	16,250,000	...	**16,250,000**	14,691,100	...	**14,691,100**	14,682,540	...	**14,682,540**
Total Disbursements . .	147,561,600	22,347,100		150,688,300	20,959,000		151,450,883	20,808,708	
V.—Closing Balance	11,104,678	2,171,285		13,733,085	5,614,329		13,883,701	5,900,697	
Grand Total . .	158,666,278	24,518,385		164,421,385	26,573,329		165,334,584	26,709,405	

Abstract D.—*Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.*

A.—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1887-88.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Balance at end of 1886-87 (by Revised Estimates, 1886-87)	...	164,515	...	59,883	111,881	296,414	143,063	387,716	502,447	1,665,919
Added in 1887-88	...	...	...	...	...	...	...	...	...	...
Spent in 1887-88	...	74,500	2,100	51,400	72,100	167,300	69,000	12,700	169,500	618,600
Balance at end of 1887-88	...	90,015	— 2,100	8,483	39,781	129,114	74,063	375,016	332,947	1,047,319
Revised Estimate, 1887-88.										
Balance at end of 1886-87 (by Accounts)	...	196,059	71,743	68,407	199,892	433,806	173,569	433,705	548,978	2,126,159
Added in 1887-88	...	...	44,700	...	160,000	...	...	58,500	...	263,200
Spent in 1887-88	...	15,800	...	18,000	...	135,500	3,200	...	105,200	277,700
Balance at end of 1887-88	...	180,259	116,443	50,407	359,892	298,306	170,369	492,205	443,778	2,111,659
Accounts, 1887-88.										
Balance at end of 1886-1887	...	196,059	71,743	68,407	199,892	433,806	173,569	433,705	548,978	2,126,159
Added in 1887-88	...	13,148	77,028	7,751	131,007	...	12,446	105,371	...	346,751
Spent in 1887-88	...	...	...	...	...	53,090	...	...	24,574	77,664
Balance at end of 1887-88	...	209,207	148,771	76,158	330,899	380,716	186,015	539,076	524,404	2,395,246

B.—LOCAL BALANCES.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1887-88.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Balance at end of 1886-87 (by Revised Estimates, 1886-87)	10,571	57,251	20,965	5,291	170,971	23,793	167,232	489,853	193,945	1,139,872
Added in 1887-88	...	...	...	200	...	...	...	...	...	200
Spent in 1887-88	200	20,400	7,000	...	52,000	2,700	16,600	28,100	14,200	141,200
Balance at end of 1887-88	10,371	36,851	13,965	5,491	118,971	21,093	150,632	461,753	179,745	998,872
Revised Estimate, 1887-88.										
Balance at end of 1886-87 (by Accounts)	11,854	65,671	42,848	3,722	217,648	16,182	182,947	535,226	216,500	1,292,598
Added in 1887-88	3,000	...	...	...	5,700	6,900	...	25,300	17,000	57,900
Spent in 1887-88	...	1,800	3,500	1,000	...	...	9,400	...	...	15,700
Balance at end of 1887-88	14,854	63,871	39,348	2,722	223,348	23,082	173,547	560,526	233,500	1,334,798
Accounts, 1887-88.										
Balance at end of 1886-87	(a) 11,853	65,671	42,848	3,722	(a) 217,649	(a) 16,181	(a) 182,948	535,226	(a) 216,501	(a) 1,292,599
Added in 1887-88	691	...	8,568	...	4,486	...	7,654	43,160	41,128	105,687
Spent in 1887-88	...	2,922	...	1,257	...	4	...	...	...	4,183
Balance at end of 1887-88	12,544	62,749	51,416	2,465	222,135	16,177	190,602	578,386	257,629	1,394,103

(a) The differences from last year's closing balance allowing to conversion of rupees into Rx.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

EXECUTION OF DEEDS, CONTRACTS, &c., ON BEHALF OF THE SECRETARY OF STATE.

No. 311-312.

Extract from the Proceedings of the Government of India in the Home Department (Judicial),—under date Calcutta, the 12th March 1889.

READ again :—

Home Department Resolution, No. 613, dated 11th May 1878, relative to the execution of deeds, contracts, &c., on behalf of the Secretary of State.

Read also the under-mentioned papers :—

Letter from the Government of the Punjab, No. 1727½, dated 15th December 1888.

Letter to the Solicitor to Government, No. 149, dated 8th February 1889.

Letter from Solicitor to Government, No. 184, dated 15th February 1889.

RESOLUTION.

IN exercise of the power conferred by the thirty-third and thirty-fourth of Victoria, Cap. fifty-nine, section two, the Governor General in Council is pleased to declare, in supersession of the orders contained in the Resolution dated 11th May 1878 cited in the preamble, that the under-mentioned classes of the deeds, contracts and other instruments referred to in the twenty-second and twenty-third of Victoria, Cap. forty-one, section two, may be executed as follows in the territories under the administration of the Government of the Punjab :—

By the Chief Engineer and Secretary to Government in the Public Works Department.	Contracts and other instruments for the supply of building materials, stores, machinery, &c., for public works; contracts and other instruments for the conveyance or carriage of such materials, stores, machinery, &c., and for the execution and maintenance of public works generally.

ORDER.—Ordered, that this Resolution be communicated to the Government of the Punjab, and be published in the Supplement to the *Gazette of India*.

(True Extract.)

A. P. MACDONNELL,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1889.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu. (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*.)		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	11 1	11 8	12 14	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy	...	...	...	...	10 5	8 13	12 9	10 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	24 2	24 2
Moulmein and Amherst	9 0	9 0	...	...	7 14	7 14	8 11	8 11	...	...	...	...	...	...	...	...	9 5	9 5	12 2	12 2	...	...	220 0	220 0	20 15	20 15
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 4	8 4	12 0	12 4	...	...	...	...	...	...	...	...	11 14	12 2	20 0	22 0	...	...	160 0	160 0	17 0	17 0
Rangoon	11 2	11 2	...	...	10 6	10 6	11 2	11 2	...	...	...	...	...	...	...	...	16 0	13 0	...	...	...	...	250 0	250 0	14 9	19 7
Thongwa	...	...	...	...	10 0	9 12	11 1	11 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	22 6	17 13
Bassein	...	...	...	...	11 13	10 3	15 14	13 6	...	...	...	...	...	...	...	...	9 7	9 5	...	...	...	...	180 0	216 14	16 11	16 11
Pegu (inland)—																										
Shwaygyin	...	...	...	...	8 8	9 1	9 9	9 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharawadi	...	...	...	...	12 0	10 0	14 0	13 5	...	...	...	...	...	...	...	...	9 0	9 0	...	...	8 2	8 2	450 0	450 0	14 0	11 8
Henzada	...	...	...	...	10 4	10 4	15 10	15 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	39 7	39 7
Prome	9 2	8 2	...	...	12 0	8 6	10 0	9 13	...	...	...	...	...	...	...	...	8 14	8 14	22 5	44 9	9 5	9 5	160 to 180	160 to 180	12 0	12 0
Toungoo	...	...	...	...	8 0	8 0	9 2	9 2	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo	8 6	7 7	...	...	11 11	11 11	13 13	12 9	...	...	...	...	...	...	...	...	10 11	10 11	37 8	37 8	...	...	245 0	245 0	11 3	11 3
Upper Burma—																										
Mandalay	10 1	9 2	...	...	11 1	10 7	12 0	11 10	...	...	...	...	...	...	...	...	7 1	8 9	14 8	12 7	...	8 2	120 0	140 0	16 0	17 12
Arakan—																										
Sandoway	...	...	...	...	16 0	17 4	18 0	19 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyouk-pyu	...	...	...	...	12 10	12 1	14 0	13 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	333 0	333 0	24 0	24 0
Akyab	...	...	...	...	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	8 0	8 0	180 0	180 0	20 0	20 0
Assam—																										
Surma—																										
Sylhet	11 0	10 0	...	...	17 8	17 8	22 12	22 12	...	...	...	...	...	...	...	...	12 0	11 8	...	...	22 0	22 0	108 0	108 0	9 11	9 11
Cachar	7 12	7 10	...	...	13 0	13 0	20 0	18 13½	...	...	...	...	...	...	...	...	11 4	16 0	...	...	...	...	80 0	80 0	9 0	10 0
Khási and Jaintiá Hills	...	...	...	...	7 8	8 0	10 0	11 0	...	...	...	...	...	...	...	...	11 0	11 0	16 0	16 0	...	10 0	100 0	100 0	8 0	8 0
Garo Hills	...	...	...	...	6 0	6 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmáputra—																										
Goálpára	16 0	16 0	...	...	8 0	8 0	16 0	13 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	16 0	...	80 0	80 0	9 8	9 8
Kamrup	10 0	10 0	...	...	8 0	8 0	20 0	20 0	...	...	...	...	...	...	...	...	11 6	11 4	...	...	...	...	160 0	160 0	10 0	10 0
Darrang	6 8	6 8	...	...	14 0	14 0	18 0	16 0	...	...	...	...	...	...	...	...	12 0	11 0	...	...	...	...	150 0	150 0	9 0	8 0
Nowgong	8 0	8 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibságar	...	...	...	...	6 8	6 0	16 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	160 0	200 0	8 0	8 0
Lakhimpur	8 0	8 0	...	...	7 0	7 0	14 0	12 0	...	...	...	...	...	...	...	...	11 0	10 0	10 0	10 0	...	...	160 0	160 0	8 0	9 0

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1889—*continued*.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	Ch. S.	8. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	18 0	17 0	22 0	21 0	...	...	10 6	10 0	23 0	23 0	19 0	18 0	*	...	*	...	25 0	24 0	18 0	18 0	*	...	85 0	85 0	10 0	11 0
Ferozepore	17 0	17 0	25 0	25 0	...	...	10 0	10 0	24 0	25 0	19 0	20 0	*	...	16 0	16 0	22 0	22 0	24 0	24 0	12 0	12 0	100 0	100 0	13 0	13 0
Montgomery	16 0	15 0	20 0	20 0	...	...	10 0	9 0	21 0	20 0	16 0	15 0	†	...	20 0	20 0	21 0	20 0	18 0	18 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	17 0	17 0	23 0	23 0	...	...	10 0	10 0	22 0	22 0	19 0	18 0	*	...	*	...	23 0	23 0	20 0	18 0	22 0	22 0	130 0	130 0	11 0	11 0
Delhi	15 0	15 0	21 0	21 0	...	...	12 0	12 0	20 0	20 0	17 0	16 0	...	...	12 0	11 0	22 0	22 0	20 0	21 0	22 0	23 0	70 0	70 0	10 0	10 0
Rohtak	16 0	16 0	20 0	20 0	...	...	11 0	11 0	23 0	25 0	20 0	20 0	*	...	*	...	24 0	24 0	18 0	17 0	20 0	20 0	120 0	120 0	11 0	11 0
Karnál	16 0	17 0	23 0	24 0	...	...	12 0	12 0	25 0	25 0	17 0	17 0	22 0	22 0	17 0	17 0	24 0	26 0	23 0	24 0	21 0	22 0	140 0	120 0	10 0	10 8
Lahore	16 0	15 0	24 0	24 0	...	...	9 0	8 0	24 0	24 0	14 0	14 0	†	...	20 0	20 0	21 0	21 0	21 0	21 0	12 0	12 0	100 0	100 0	12 0	12 0
Sub-montane—																										
Umballa	18 0	18 0	24 0	23 0	...	...	12 0	12 0	24 0	22 0	20 0	16 0	20 0	20 0	12 0	12 0	24 0	25 0	23 0	23 0	16 0	16 0	130 0	130 0	12 0	12 0
Ludhiána	19 0	19 0	25 0	25 0	...	...	11 0	11 0	26 0	24 0	22 0	22 0	...	...	20 0	20 0	25 0	25 0	25 0	24 0	14 0	14 0	110 0	110 0	13 0	12 8
Jullundur	18 0	18 0	24 0	24 0	...	...	8 0	8 0	24 0	24 0	18 0	18 0	‡	...	20 0	20 0	22 0	22 0	26 0	26 0	‡	...	100 0	100 0	12 8	12 8
Hoshiárpur	18 0	18 0	24 0	24 0	...	...	12 0	12 0	24 0	25 0	19 0	20 0	14 0	16 0	20 0	20 0	22 0	22 0	23 0	23 0	13 0	13 0	90 0	100 0	13 0	13 0
Gurdáspur	17 0	17 0	22 0	22 0	...	...	12 0	12 0	22 0	22 0	14 0	14 0	*	...	12 0	12 0	20 0	20 0	22 0	22 0	8 0	8 0	120 0	120 0	12 0	13 0
Amritsar	17 0	17 0	22 0	23 0	...	...	11 0	11 0	23 0	22 0	18 0	17 0	*	...	18 0	18 0	22 0	22 0	22 0	24 0	...	...	90 0	90 0	13 0	13 0
Hills—																										
Simla	13 0	13 0	†	†	...	...	9 0	10 0	16 0	16 0	15 0	15 0	†	†	†	†	16 0	18 0	16 0	†	11 0	†	65 0	65 0	9 0	9 8
Kángra	13 0	13 0	17 0	17 0	...	...	12 0	11 0	12 0	12 0	10 0	10 0	24 0	24 0	8 0	8 0	16 0	15 0	17 0	16 0	14 0	12 0	100 0	100 0	10 0	10 0
North-western—																										
Siálkote	17 0	17 0	24 0	24 0	...	...	13 0	13 0	23 0	23 0	22 0	21 0	†	...	25 0	25 0	22 0	22 0	22 0	21 0	12 0	12 0	160 0	160 0	13 0	13 0
Gujránwála	17 0	16 0	24 0	17 0	...	...	11 0	1 0	21 0	21 0	15 0	12 0	*	...	10 0	10 0	20 0	20 0	19 0	19 0	8 0	8 0	90 0	90 0	13 0	13 0
Gujrát	17 0	17 0	22 0	22 0	...	...	9 0	9 0	20 0	20 0	18 0	18 0	*	...	12 0	12 0	20 0	20 0	19 0	20 0	11 0	11 0	120 0	120 0	13 0	13 0
Jhelum	16 0	16 0	22 0	22 0	...	...	10 0	11 0	21 0	21 0	19 0	19 0	*	...	‡	...	20 0	20 0	20 0	20 0	*	...	160 0	160 0	14 0	14 0
Ráwalpindi	15 0	15 0	22 0	21 0	...	...	11 0	10 0	23 0	22 0	17 0	17 0	‡	...	16 0	16 0	19 0	19 0	19 0	18 0	17 0	17 0	96 0	90 0	13 8	13 8
Hazára	13 0	12 0	18 0	17 0	...	...	11 0	11 0	‡	...	12 0	12 0	*	...	12 0	12 0	16 0	15 0	16 0	15 0	*	...	80 0	80 0	11 0	11 0
Peshawar	14 0	14 0	22 0	21 0	...	...	10 0	10 0	23 0	23 0	15 0	15 0	*	...	19 0	19 0	16 0	17 0	19 0	20 0	23 0	23 0	108 0	100 0	40 0	39 0
Kohat	12 0	13 0	20 0	19 0	...	...	11 0	11 0	17 0	16 0	16 0	16 0	†	...	22 0	15 0	16 0	15 0	15 0	18 0	†	...	130 0	166 0	60 0	56 0
Western—																										
Shahpur	16 0	16 0	22 0	22 0	...	...	9 0	9 0	22 0	22 0	20 0	20 0	20 0	20 0	18 0	20 0	20 0	20 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	13 0
Jhang	16 0	16 0	25 0	25 0	...	...	10 0	10 0	22 0	20 0	19 0	20 0	20 0	20 0	16 0	16 0	20 0	21 0	20 0	18 0	10 0	10 0	200 0	240 0	12 12	12 0
Mooltan	14 0	14 0	22 0	21 0	...	...	11 0	10 0	20 0	20 0	17 0	17 0	*	...	22 0	28 0	17 0	17 0	18 0	17 0	*	...	100 0	100 0	12 0	12 0
Bannu	16 0	14 0	21 0	23 0	...	...	10 0	10 0	21 0	22 0	17 0	17 0	8 0	8 0	8 0	8 0	18 0	19 0	20 0	20 0	11 0	11 0	60 0	60 0	40 0	40 0
D. I. Khán	14 0	14 0	24 0	24 0	...	...	8 0	8 0	22 0	21 0	19 0	18 0	15 0	15 0	5 0	5 0	18 0	18 0	16 0	15 0	†	...	112 0	112 0	42 0	42 0
Muzaffargarh	15 0	15 0	23 0	20 0	...	...	12 0	12 0	16 0	17 0	17 0	17 0	†	...	†	...	17 0	17 0	†	...	11 0	11 0	110 0	110 0	12 0	12 0
D. G. Khán	15 0	15 0	21 0	21 0	...	...	10 0	10 0	21 0	21 0	19 0	18 0	‡	...	‡	...	17 0	16 0	‡	...	‡	...	75 0	75 0	27 0	27 0
Sind and Baluchistan—																										
Karáchi	11 8	11 0	18 0	18 0	8 0	8 0	11 0	10 0	16 0	15 0	13 0	13 0	†	†	†	†	15 0	14 0	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0
Hyderabad (Gidu Bandar)	11 0	11 0	18 8	18 0	7 0	6 8	9 8	5 8	18 8	18 8	15 0	15 0	...	...	...	...	11 8	12 8	...	...	...	...	160 0	150 0	11 8	11 8
Thar and Párkar (Umarkot)	12 0	12 0	...	...	...	...	12 0	10 0	...	...	12 0	12 0	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 0	12 0
Sukkur	13 8	12 12	17 8	18 0	8 12	8 0	14 8	14 0	20 0	19 0	17 8	17 8	...	...	...	...	17 0	16 0	...	...	11 0	10 8	160 0	140 0	12 8	12 8
Shikárpur	11 8	11 12	15 8	15 8	7 0	8 0	8 0	9 4	19 8	19 0	18 0	17 12	...	...	...	...	14 8	14 12	...	...	8 8	10 8	140 0	150 0	11 8	11 8
Upper Sind Frontier	12 8	12 4	15 0	17 0	9 0	8 0	11 0	10 0	24 0	22 0	19 0	18 0	...	...	...	...	15 0	15 0	...	...	...	12 0	160 0	160 0	11 0	11 0
Quetta	12 2	12 6	12 10	12 14	5 0	5 0	7 6	7 14	16 0	15 8	...	†	...	†	...	†	12 0	12 0	12 8	13 0	...	†	64 0	64 0	9 0	9 0

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1889—*concluded.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakum, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thór Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	...	12 10	12 10	13 6	13 6	*	*	*	*	20 6	20 6	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	8 2	8 2	...	...	12 10	12 10	14 13	14 13	*	*	*	*	21 13	21 13	...	...	...	...	...	...	...	...	128 13	128 13	13 5	13 5
South, central—																										
Coimbatore	9 13	9 13	...	...	12 10	12 10	13 10	13 10	21 11	21 11	25 6	25 6	26 3	26 3	...	...	...	...	...	...	...	...	133 10	133 10	11 11	11 11
Nilgiris	8 8	8 8	...	...	10 6	9 10	11 3	11 3	19 10	20 0	18 3	16 13	20 3	21 10	...	...	...	...	...	...	...	...	161 13	161 13	10 2	9 3
Salem	10 3	10 3	...	...	12 3	12 11	13 3	14 2	25 0	25 8	21 5	22 2	29 2	29 2	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	13 6	13 6	...	...	12 5	12 5	13 8	14 0	30 14	31 6	19 11	20 11	37 13	37 13	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	...	13 6	12 13	15 2	15 2	31 6	31 6	25 6	25 6	34 0	34 0	...	...	...	...	...	...	...	...	155 8	145 13	11 5	11 5
Cuddapah	13 3	12 2	...	...	12 13	12 13	15 6	14 14	24 8	24 8	24 11	24 5	32 5	29 5	...	...	...	...	...	...	...	...	140 0	140 0	12 10	12 10
Kurnool	11 6	10 13	...	...	11 6	11 6	12 3	12 3	21 11	21 14	20 0	20 10	*	*	...	...	...	...	...	...	...	...	124 10	124 10	11 11	11 11
East Coast, north—																										
Ganjam	10 5	10 5	...	...	12 3	11 5	13 0	12 3	*	*	*	*	19 13	19 13	...	...	...	...	...	...	...	...	194 6	194 6	11 3	11 3
Vizagapatam	13 0	13 0	...	...	9 8	9 8	10 11	10 11	21 2	20 0	21 13	20 13	19 3	18 3	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godávari	13 8	12 10	...	...	14 14	14 14	16 0	16 0	23 0	23 0	21 2	21 2	27 5	25 8	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	10 6	...	...	13 11	13 2	14 5	14 0	22 2	22 2	*	*	23 5	23 5	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	9 14	9 14	...	...	12 14	12 14	14 0	14 0	22 2	22 2	20 14	20 14	25 8	25 8	...	...	...	...	...	...	...	...	93 5	93 5	11 11	11 11
East Coast, south—																										
Madras	10 10	10 10	...	...	11 10	11 10	13 6	13 6	*	*	*	*	26 0	25 5	...	...	...	...	...	...	...	...	89 14	89 14	12 5	12 5
Chingleput	*	*	...	...	12 3	12 3	16 10	16 2	*	*	17 3	17 3	27 6	26 11	...	...	...	...	...	...	...	...	122 8	122 8	12 0	12 0
N. Arcot	8 13	9 6	...	...	12 3	12 3	14 2	14 2	*	*	*	*	34 3	35 14	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 11
S. Arcot	8 10	8 10	...	...	13 14	13 14	14 14	14 14	*	20 3	27 0	27 0	27 0	27 0	...	...	...	...	...	...	...	...	209 0	209 0	10 13	10 13
Tanjore	8 2	8 2	...	...	12 8	12 8	15 0	15 0	*	*	26 2	26 2	31 11	29 6	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 6
Trichinopoly	8 10	8 10	...	...	12 10	11 8	13 2	12 0	*	*	21 10	21 10	23 10	23 10	...	...	...	...	...	...	...	...	143 6	143 6	13 0	13 0
Southern—																										
Tinnevelly	8 8	8 8	...	...	11 2	10 11	12 13	12 13	*	*	*	*	*	*	...	...	...	...	...	...	...	...	52 8	52 8	14 13	14 13
Madura	9 6	9 6	...	...	12 10	12 10	13 8	13 8	25 14	25 14	23 8	23 8	27 2	27 2	...	...	...	...	...	...	...	...	131 3	121 8	13 10	13 10
Mysore—																										
Mysore	11 0	11 0	10 0	10 0	10 8	11 0	12 0	12 0	30 0	30 0	28 0	30 0	28 8	30 0	12 0	12 0	12 0	12 0	...	...	12 0	11 8	96 0	84 0	8 0	8 0
Bangalore	10 8	10 0	11 0	10 8	9 8	9 8	11 8	11 8	23 0	23 0	...	...	32 0	33 0	...	...	11 8	11 8	...	...	13 8	14 8	96 0	96 0	9 8	9 4
Kolar	10 0	10 0	9 0	9 0	10 8	10 4	14 0	13 8	27 0	27 0	...	...	40 0	40 0	...	...	10 4	10 4	27 0	27 0	16 0	15 8	156 0	144 0	9 0	9 0
Tumkur	11 0	11 0	11 0	11 0	11 0	11 0	12 0	12 0	...	...	...	...	40 0	40 0	...	...	11 0	11 0	...	...	15 0	15 0	340 0	340 0	9 0	9 0
Hassan	...	...	10 0	10 0	12 0	12 0	13 0	14 0	...	...	...	...	42 0	40 0	...	...	11 0	12 0	...	...	12 0	13 0	96 0	96 0	8 0	8 0
Kadur	10 0	10 0	11 0	11 0	15 0	16 0	18 0	19 0	...	...	...	...	48 0	48 0	...	...	13 0	14 0	...	...	10 0	10 0	320 0	320 0	10 0	9 0
Shimoga	11 9	11 9	12 10	...	11 9	10 8	14 11	14 11	29 7	33 10	...	...	33 10	48 13	...	...	12 10	11 9	...	...	...	...	480 0	480 0	10 8	8 6
Chitaldrug	13 0	12 0	14 0	14 0	10 0	10 0	13 0	12 8	48 0	48 0	32 0	32 0	55 0	55 0	65 0	65 0	12 0	12 0	...	...	20 0	20 0	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	9 0	10 0	8 0	9 0	13 8	11 8	15 8	16 0	...	...	...	...	35 8	32 8	...	...	23 8	30 8	...	...	...	...	110 0	110 0	10 0	12 8
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* No sale.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first eleven months of the official year 1888-89, and of the seventeen preceding years.

(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE ELEVEN MONTHS, APRIL TO FEBRUARY.																									YEAR.
	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.					
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.	Total Revenue.	
1871-72 . . .	9,67	66,57	23,12	99,36	5,74	44,09	4,22	54,05	1,04	1,26	2,04	4,34	3,46	11,53	12,85	27,84	1,55	4,06	17,79	23,40	21,46	1,27,51	1,48,97	60,02	2,08,99	1871-72
1872-73 . . .	10,92	63,46	25,56	99,94	5,11	40,48	3,39	48,98	97	1,16	1,84	3,97	3,56	11,27	10,34	25,17	2,78	4,77	28,32	35,87	23,34	1,21,14	1,44,48	69,45	2,13,93	1872-73
1873-74 . . .	10,27	60,67	20,39	91,33	5,85	45,55	3,63	55,03	1,22	93	1,13	3,28	3,44	12,72	13,26	29,42	3,03	4,79	22,32	30,14	23,81	1,24,66	1,48,47	60,73	2,09,20	1873-74
1874-75 . . .	10,86	70,33	17,53	98,72	6,51	45,29	4,23	56,03	1,04	83	1,48	3,35	3,37	12,30	12,41	28,08	3,49	6,30	15,44	25,23	25,27	1,35,05	1,60,32	51,09	2,11,41	1874-75
1875-76 . . .	12,03	68,51	19,11	99,65	6,77	42,10	4,21	53,08	1,22	96	1,14	3,32	4,25	12,39	10,44	27,08	3,45	4,86	25,75	34,06	27,72	1,28,82	1,56,54	60,65	2,17,19	1875-76
1876-77 . . .	12,01	60,19	18,90	91,10	7,78	39,36	1,09	48,23	1,34	71	31	2,36	4,93	10,96	6,20	22,09	3,81	5,04	22,10	30,95	29,87	1,16,26	1,46,13	48,60	1,94,73	1876-77
1877-78 . . .	13,26	74,49	19,46	1,07,21	7,92	45,48	1,24	54,64	1,73	84	44	3,01	5,52	9,09	2,23	16,84	4,55	5,97	20,13	30,65	32,98	1,35,87	1,68,85	43,50	2,12,35	1877-78
1878-79 . . .	11,87	58,82	19,35	90,04	7,78	41,36	2,17	51,51	1,75	57	29	2,61	4,98	8,56	4,41	17,95	6,03	6,56	22,33	34,92	32,41	1,16,07	1,48,48	48,55	1,97,03	1878-79
1879-80 . . .	11,39	54,65	13,86	79,90	8,73	36,93	2,23	47,89	3,02	70	32	4,04	4,66	8,46	7,43	20,55	6,34	6,54	26,01	38,89	34,14	1,07,28	1,41,42	49,85	1,91,27	1879-80
1880-81 . . .	12,10	54,84	15,27	82,21	8,11	51,41	2,41	61,93	4,50	1,14	23	5,87	4,80	9,62	7,08	21,50	4,42	7,72	31,74	43,88	33,93	1,24,73	1,58,66	56,73	2,15,39	1880-81
1881-82 . . .	12,31	47,15	17,23	76,69	9,35	44,14	1,77	55,26	3,65	1,21	40	5,26	4,58	8,88	4,37	17,83	6,79	7,50	33,52	47,81	36,68	1,08,88	1,45,56	57,29	2,02,85	1881-82
1882-83 . . .	13,08	14	18,11	31,33	9,59	−1,01*	1,78	10,36	3,16	4	55	3,75	5,02	6	3,53	8,61	7,31	7	40,70	48,08	38,16	—70*	37,46	64,67	1,02,13	1882-83
1883-84 . . .	13,37	35	17,29	31,01	9,89	52	1,53	11,94	3,36	5	53	3,94	4,58	8	5,38	10,04	7,17	12	32,24	39,53	38,37	1,12	39,49	56,97	96,46	1883-84
1884-85 . . .	11,43	34	13,77	25,54	9,97	47	1,91	12,35	3,66	6	57	4,29	4,41	5	4,41	8,87	6,82	7	23,08	29,97	36,29	99	37,28	43,74	81,02	1884-85
1885-86 . . .	12,33	24	15,82	28,39	11,01	53	1,29	12,83	3,94	7	85	4,86	4,63	10	3,39	8,12	5,96	6	34,43	40,45	37,87	1,00	38,87	55,78	94,65	1885-86
1886-87 . . .	13,13	38	13,27	26,78	11,37	52	1,66	13,55	4,72	11	90	5,73	6,13	17	4,54	10,84	8,64	15	33,90	42,69	43,99	1,33	45,32	54,27	99,59	1886-87
1887-88 . . .	11,93	80	17,66	30,39	13,34	80	2,07	16,21	4,68	7	76	5,51	9,23	16	4,31	13,70	8,16	3	34,21	42,40	47,34	1,86	49,20	59,01	1,08,21	1887-88
1888-89 . . .	13,37	5,75	14,83	33,95	13,53	3,71	1,55	18,79	4,93	70	47	6,10	9,55	87	4,73	15,15	8,03	93	25,21	34,17	49,41	11,96	61,37	46,79	1,08,16	1888-89

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 14th March, 1889.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLVI of 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 18th February, 1888. Total.	Receipts for week ending 18th February, 1888. Per mile open.	Total mean length open.	Receipts for week ending 16th February, 1889. Total.	Receipts for week ending 16th February, 1889. Per mile open.	Total Receipts from 1st April, 1887, to 18th Feb., 1888. Total.	Total Receipts from 1st April, 1887, to 18th Feb., 1888. Per mile open per week.	Total Receipts from 1st April, 1888, to 16th Feb., 1889. Total.	Total Receipts from 1st April, 1888, to 16th Feb., 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
2nd Mar., 1889	East Indian	1,514	10,29,368	680	1,514	9,44,006	624	4,05,11,066	582	3,86,42,394	555	...	18,68,672
2nd ditto	Rajputana-Malwa (a)	1,664	4,09,275	246	1,664	4,14,000	249	1,45,99,623	190	1,62,63,120	212	16,63,497	...
2nd ditto	Sindia	75	8,479	113	75	8,548	114	3,92,532	114	3,21,409	93	...	71,123
2nd ditto	Patna-Gya	57	12,156	213	57	8,503	149	4,53,059	172	4,22,303	161	...	30,756
23rd Feb. 1889	Bengal-Nagpur (b)	186	39,292	211	293	59,127	202	12,49,308	145	15,01,309	161	2,52,001	...
2nd Mar. 1889	Dildarnagar-Ghazipur	12	860	72	12	722	60	42,108	76	39,757	72	...	2,351
23rd Feb. 1889	Mysore	140	9,779	70	140	10,728	77	4,53,396	76	5,20,217	81	66,821	...
23rd ditto	Southern Mahratta (c)	850	54,384	64	854	79,796	93	28,16,882	78	34,40,541	88	6,23,659	...
23rd ditto	Indian Midland	136	20,147	148	392	(d) 49,302	126	1,82,554	84	(d) 8,01,188	102	6,18,634	...
16th ditto	Villupuram-Dharmavaram (*Nellore Branch*)	83	4,259	51	83	4,622	56	(e) 75,509	41	2,15,952	57	1,40,443	...
16th ditto	Bareilly-Pilibhit	36	2,150	60	36	2,199	61	77,861	48	79,750	49	1,889	...
23rd ditto	Lucknow-Sitapur-Sihramau	105	4,980	47	105	5,300	50	1,87,000	39	2,28,079	47	41,079	...
	Total	4,858	15,95,129	328	5,225	15,86,803	304	6,10,40,898	283	6,24,76,019	276	14,35,121	...
	State Lines worked by Government.												
23rd Feb., 1889	North-Western (f)	2,470	4,46,729	181	2,390	4,89,881	205	1,84,70,585	176	2,24,92,077	205	40,21,492	...
23rd ditto	Oudh & Rohilkhand (g)	693	1,63,179	235	692	1,37,696	199	59,81,907	189	59,41,963	187	...	39,944
23rd ditto	Wardha Coal	45	22,365	497	45	12,711	282	6,64,659	319	7,43,236	359	78,577	...
23rd ditto	Bengal Central	125	12,938	104	125	12,690	101	5,92,078	103	6,24,268	109	32,190	...
23rd ditto	Eastern Bengal Railways (h)	645	1,79,487	278	673	1,75,380	261	85,82,123	289	94,69,856	306	8,87,733	...
2nd Mar., 1889	Nalhati	27	2,314	85	27	2,068	76	81,442	66	88,348	72	6,906	...
2nd ditto	Tirhoot	259	47,693	184	273	36,996	136	15,77,985	139	14,44,675	121	...	1,33,310
23rd Feb., 1889	Burma	333	99,729	299	441	93,428	210	28,02,888	183	27,74,503	150	...	32,385
23rd ditto	Jorhat	31	677	22	31	1,112	36	44,716	35	54,326	41	9,610	...
23rd ditto	Cherra-Companyganj	7	138	18	7	54	7	9,989	29	7,857	23	...	2,132
	Total	4,635	9,75,249	210	4,704	9,62,016	205	3,88,12,372	190	4,36,41,109	204	48,28,737	...
	Lines worked by Guaranteed Companies.												
16th Feb., 1889	Madras	840	1,63,325	104	840	1,55,310	185	72,46,475	186	74,18,793	102	1,72,318	...
16th ditto	South Indian	654	93,604	143	654	1,09,935	168	45,14,330	149	48,41,074	161	3,26,744	...
23rd ditto	Great Indian Peninsula	1,504	8,51,062	566	1,447	9,30,772	643	3,45,07,839	496	3,64,68,811	548	19,60,972	...
2nd Mar., 1889	Bombay, Baroda and Central India	461	2,73,995	594	461	2,92,000	633	1,05,75,123	496	1,11,72,541	527	5,97,418	...
	Total	3,459	13,81,986	400	3,402	14,88,017	437	5,68,43,767	355	5,99,01,219	383	30,57,452	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,952	39,52,364	305	13,331	40,36,836	303	15,66,97,037	260	16,60,18,347	278	93,21,310	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	8,12,00,579	140	8,65,05,017	145	...	...
	NET RECEIPTS	...	...	...	...	...	...	7,54,96,458	129	7,95,13,330	133	40,16,872	...
	Assisted Companies.												
2nd Mar., 1889	Bengal and North-Western	376	46,040	125	376	44,020	119	17,85,696	103	19,50,045	113	1,64,349	...
2nd ditto	Tarakeshwar	22	5,502	250	22	6,449	290	2,33,404	228	2,40,087	235	6,683	...
16th Feb., 1889	Rohilkhand-Kumaun	67	4,177	62	67	5,020	75	2,81,208	93	3,00,142	100	18,934	...
16th ditto	Dibru-Sadiya	78	6,744	86	78	7,475	96	3,61,429	100	3,85,407	107	23,978	...
	Total	543	63,432	117	543	63,864	118	26,61,737	106	28,75,681	115	2,13,944	...
	Native States.												
23rd Feb., 1889	The Nizam's Guaranteed Company	277	32,208	116	354	49,734	141	14,13,231	140	15,74,595	115	1,61,364	...
2nd Mar., 1889	The Gaekwar's	59	3,402	59	59	3,350	57	1,39,459	51	1,22,931	45	...	16,528
2nd ditto	The Gaekwar's Mehsana-Vadnagar	21	1,016	48	27	1,000	37	33,509	34	40,324	39	6,815	...
23rd Feb., 1889	Bhavnagar-Gondal-Junagarh-Porbandar	193	27,461	142	260	36,304	140	8,91,631	100	9,68,698	103	77,067	...
23rd ditto	Morvi	68	2,229	33	68	3,067	45	1,21,867	39	1,45,407	46	23,540	...
2nd Mar., 1889	Jodhpore	124	7,522	61	124	8,100	65	3,07,175	54	3,08,878	54	1,703	...
	Total	742	73,898	100	892	1,01,555	114	29,06,872	92	31,60,833	88	2,53,961	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.
(e) Total receipts from 15th September, 1887, to 18th February, 1888.
(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(g) State from 1st January, 1889.
(h) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

CALCUTTA,
The 15th March, 1889.

M. C. BRACKENBURY, *Major, R.E.,*
Offg. Deputy Secretary.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

TRAFFIC RETURNS OF THE GANGES AND AGRA CANALS FOR THE HALF-YEAR ENDING 30th SEPTEMBER 1888.

Comparative Return of Traffic carried on the Agra Canal for the half-years ending 30th September, 1888 and 1887.

	Demands.		Collected during half-year.	Balance uncollected.	Same period of previous year.		Nature of Cargo.	Current half-year.			Corresponding period of previous year.			Tonnage.		Ton mileage.		Value of goods.		Number of passengers.	
	Balance from previous half-year.	For current half-year.			Demands.	Collections.		Up.	Down.	Total.	Up.	Down.	Total.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	R	R	R	R	R	R		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.					R	R		
TOLLAGE.																					
Private boats	...	1,488	1,488	...	1,235	1,235	Gram	...	147,305	147,305	8,425	41,063	49,488								
Government boats	...	78	78	...	149	149	Cotton	...	124	124	...	1,292	1,292								
Rafts	...	...	...	..	...	...	Oilseeds	600	2,907	3,507	200	329	529								
							Salt	...	...	...	...	51	51								
							Metals	500	250	750	600	16	616	12,275	9,651	689,055	568,484	2,99,345	1,93,225	273	103
CARRYING OPERATIONS.							Miscellaneous goods	88	7,812	7,900	2,205	1,890	4,095								
							Building materials	89,900	26,950	116,850	99,685	20,875	120,560								
							Firewood	48,975	7,250	56,225	68,455	11,960	80,415								
Boating (Government)	...	1,123	1,123	...	2,208	2,208	Bamboos	...	...	...	...	50	50								
Fines	...	...	...	...	...	...	Timber	...	1,250	1,250	...	4,570	4,570								
Ground rent	...	...	...	...	...	...	Miscellaneous timber	...	250	250	...	1,060	1,060								
TOTAL	...	2,689	2,689*	...	3,592	3,592	TOTAL	140,063	194,098	334,161	179,570	83,156	262,726	12,275	9,651	689,055	568,484	2,99,345	1,93,225	273	103

* Excludes adjustment of R 597-1-0.

ALLAHABAD,
The 8th January, 1889.

H. W. CONDUITT,
Asst. Secy. to Govt., N. W. P. and Oudh, P. W. D., I. B.

Comparative Return of Traffic carried on the Upper and Lower Ganges Canals for the half-years ending 30th September, 1888 and 1887.

	Demands.		Collections during current half-year.	Balance uncollected.	Same period of previous year.	
	Balance from previous half-year.	For current half-year.			Demands.	Collections.
1	2	3	4	5	6	7
	R	R	R	R	R	R
Tollage.						
Private boats .	345	5,262	4,575	1,032	4,632	3,916
Government boats .	...	667	667	...	538	538
Rafts . . .	...	1,905	1,905	...	1,178	1,178
Carrying Operations.						
Boating (Government) . .	...	377	377	...	674	674
Fines and sundries .	...	12	12	...	19	19
Ground rent . .	...	1,171	1,171	...	1,038	1,038
Total .	345	9,394	8,707	1,032	8,079	7,363
Upper Ganges Canal . .	178	6,043	5,674	534	5,225	4,850
Lower Ganges Canal . .	167	3,351	3,033	498	2,854	2,513
Total .	345	9,394	8,707	1,032	8,079	7,363

Nature of cargo.	Current half-year.			Corresponding period of previous year.			Tonnage.		Ton mileage.		Value of goods.		Number of passengers.	
	Up.	Down.	Total.	Up.	Down.	Total.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.
8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.					R	R		
Grains . .	54,297	44,604	98,901	33,708	47,476	81,184								
Cotton . .	...	2,283	2,283	...	10,084	10,084								
Oilseeds . .	1,326	27,363	28,689	626	13,493	14,119								
Salt . . .	4,229	11,730	15,959	2,848	2,763	5,611								
Metals . .	7,037	8,286	15,323	3,634	27,840	31,474								
Building materials	1,181,286	196,859	1,378,145	453,119	329,528	782,647	78,154	54,695	3,019,859	2,410,047	1,051,997	1,056,445	189	135
Miscellaneous goods . .	12,161	42,447	54,608	20,844	44,186	65,030								
Firewood . .	7,646	147,327	154,973	1,380	161,558	162,938								
Bamboos . .	372	218,678	219,050	435	157,522	157,957								
Timber . .	3,310	141,327	144,637	2,023	153,912	155,935								
Miscellaneous timber . .	1,086	13,717	14,803	2,867	19,055	21,922								
Total .	1,272,750	854,621	2,127,371	521,484	967,417	1,488,901								

ALLAHABAD,
The 8th January, 1889.

H. W. CONDUITT,
Asst. Secy. to Govt., N.-W. P. and Oudh P. W. D., I. B.

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for February 1889.

February is usually the last cold-weather month of the year in Northern India, as hot-weather conditions generally set in at the end of this month or the beginning of the month of March and rapidly intensify. It is occasionally a very unsettled stormy month in Upper India and the adjacent hill districts, more especially if the preceding month has been finer than usual. The majority of the most severe cold-weather storms of recent years have occurred during the last week of January and first ten days of February. The storms of the month usually belong to the class known as cold-weather storms, the chief features of which have been described in the two previous monthly reports. These are generally shallow depressions but are almost as persistent as the storms of the rains proper. They usually move quickly and in the great majority of cases advance in an easterly course and hence in the opposite direction to the storms of the rains. Each storm gives moderate to heavy snow to the hill districts and light to moderate rain, chiefly in the plain districts to the north of the area of lowest barometer. One of the more remarkable features of these storms is the temperature relations and changes which accompany them. Temperature is generally considerably above the normal before the formation of each storm. A rapid increase of temperature generally occurs immediately in front of the advancing storm, and an even more rapid decrease of temperature takes place in the rear of the storm, where fine clear weather with westerly winds usually prevails. Hence a wave of high temperature appears to advance across Northern India in front of each of these storms and a similar wave of low temperature follows them.

Another interesting feature of the temperature conditions of the month is that the changes and variations of temperature in Southern India are usually

inverse to those in Northern India, that is, when temperature is excessive and increasing in Northern India, it is below the normal and decreasing in Southern India, and *vice versâ*.

The past month has been unusually stormy and rainy in Northern and Central India, and the temperature relations indicated in the preceding remarks have been exhibited to a marked extent during the month.

BAROMETRIC DEPRESSIONS AND STORMS OF THE MONTH.

First storm of January 27th to February 3rd.—This was fully described in the previous month's report. It was a double storm consisting of a shallow depression which drifted from Beluchistan across the head of the Peninsula into Burma and of a deep depression which formed in the North Punjab and advanced for some distance eastwards along the Himalayas and filled up on the 31st. The shallow depression was passing through East Bengal into Upper Burma on the 1st, and local showers were received in Assam and Bengal on that day. It gave low barometer and cloudy skies but no rain to Burma on the 2nd.

A very rapid rise of the barometer in Northern India on the 1st and 2nd established anticyclonic conditions with fine cool weather and westerly winds. The fall of temperature following the storm continued until the 3rd, when the variations of the mean temperature of the day from the normal were as follows:—

Sind and Rajputana	6° below.
North-Western Provinces	5° "
Punjab, Guzerat and Central India	4° "
Central Provinces, Bengal	2° "
Bombay	1½° above.
Madras	1½° "

This storm gave a heavy fall of snow in the hill districts and general rain to the Punjab, North-Western Provinces, Rajputana, Central India, Behar, Chutia Nagpur and Bengal.

Depression of 5th to 8th February.—This was a very shallow depression and of little importance. It appeared in Sind on the morning of the 5th. Temperature increased very rapidly in Sind, Rajputana and Guzerat on the 5th, in the Central Provinces on the 6th, and in the North-Western Provinces and Bengal on the 7th. The average variations of the mean temperature from the normal on these days and on the 8th were as follows:—

	Average Temperature Variation.				
	4th.	5th.	6th.	7th.	8th.
Punjab	−1½°	−1°	+3°	+3½°	+3°
Sind and Rajputana	Normal.	+5	+5½	+4	+4
North-Western Provinces	−5	−2½	+1	+4½	+3½
Central India	−2½	+2	+4	+8½	+8
Central Provinces	−4½	−1	+4½	+7½	+7½
Bengal	−4½	−3	−2	+ ½	+2
Bombay	+1	+1½	+2	+3	+3½
Madras	+1½	+2	+1	+ ½	−1

The depression passed into Bengal on the 8th and gave some cloud and filled up on the 9th.

Little or no rain fell in the plains or hills during the advance of this depression and hence the temperature relations were different from those of the preceding storm, and no rapid fall of temperature occurred in the the rear of the storm.

Depression of 10th to 13th February.—The barometer fell rapidly on the 9th in North-Western India and a shallow depression overlay Guzerat and

South-West Rajputana on the morning of the 10th. Thunderstorms giving light showers occurred during the day in Central India, Rajputana, and the South-East Punjab.

The depression was transferred to Chutia Nagpur and the adjacent districts on the morning of the 11th, and numerous thunderstorms and light showers had fallen during the previous twenty-four hours in the North-Western Provinces and Central India. Temperature was now decreasing rapidly in North-Western and Central India and increasing briskly in Eastern India.

The depression passed into Central Bengal on the morning of the 12th. Thunderstorms giving moderate rain occurred in Behar and Bengal during the previous twenty-four hours.

Temperature increased rapidly on the 12th in Burma, East Bengal and Assam and was now falling steadily in North-West and Central India. The following gives the temperature variations of the 9th, 10th, 11th, and 12th:—

	Average Temperature Variation.			
	9th.	10th.	11th.	12th.
Punjab	+4½°	+3½°	+3½°	+4°
Sind and Rajputana	+6°	+1°	+1°	+3½°
North-Western Provinces	+4½°	*Nil*	+1°	+2°
Central India	+10½°	+4°	*Nil*	+1½°
Central Provinces	+9½°	+6°	*Nil*	−10°
Bengal	+2½°	+4°	+4½°	−½°
Assam	+1½°	+4°	+7½°	+2°
Bombay	+3°	+1°	−½°	+½°
Madras	−½°	+2°	+1½°	+½°
Burma	−½°	+2°	+2°	+1½°

The depression passed into Burma on the 13th when it filled up.

Temperature increased rapidly in North-Western India on the 14th and 15th and decreased in North-Eastern India. A fall of the barometer in Beluchistan and Sind on the 15th preceded the advance of another depression from Beluchistan.

Depression of 16th to 19th February.—The depression shewn by the Quetta observations on the 15th covered Guzerat and South-West Rajputana on the 16th. The temperature variations of the 15th immediately antecedent to the storm were as follows:—

Sind	5½° above.
Rajputana	10° ,,
Guzerat and Central India	8½° ,,
Central Provinces	7° ,,
North-Western Provinces	4½° ,,
Bengal	2° ,,
Madras	2° below.

The depression changed its character during the next twenty-four hours and, at 8 A.M. on the 17th, formed a long trough stretching from the Central Provinces to the South-East Punjab. Heavy rain fell on the 16th and 17th over the whole of this area, except the southern portion of the Central Provinces. Falls of one inch were recorded on the 17th at Sutna and Nowgong and at the Hill Stations. The depression was transferred to Bengal on the 18th. Temperature had increased rapidly in North-East India and fallen very quickly in North-West

and Central India. The temperature variations on the 16th, 17th, 18th, and 19th were as follows:—

	16th.	17th.	18th.	19th.
Punjab	+1°	+1°	+2½°	+3°
Sind and Rajputana	+1°	−3°	*Nil*	+3½°
North-Western Provinces	+3°	−4°	−1°	−1½°
Central India	+3°	−2°	−2°	−1°
Central Provinces	+4°	−2°	−3°	−4½°
Bengal	+2½°	+3½°	+3	−2½°
Bombay	+2°	−1°	−2°	−1½°
Madras	−2°	−1°	*Nil*	+½°
Burma	+3°	+3½°	+3½°	+4½°

Moderately heavy rain fell on the 17th in the North-Western Provinces, Chutia Nagpur, and Behar. The depression passed into Bengal on the 19th, but filled up and disappeared before the morning of the 20th. It gave some local thunderstorms on the 18th and 19th in Bengal.

Temperature again began to increase rapidly in North-West India and continued to decrease in North-East India, and on the 21st the temperature variations were as follows:—

Quetta	15½°	above
Sind and Rajputana	7½°	"
Punjab	3½°	"
Central India	2½°	"
Central Provinces	½°	below.
Bengal	3½°	"
Assam } Burmah }	1°	"

Depression of 22nd to the 25th February.—This was by far the most remarkable storm of the month, partly by reason of the unusual direction of its advance and partly by reason of the excessive burst of rainfall it gave to the whole of the Punjab. It formed in East Beluchistan and Sind on the 21st and 22nd, and advanced in a northerly instead of the usual easterly direction. The centre was between Mooltan and Jacobabad on the morning of the 23rd. Light showers fell on the 22nd in the hill districts, and skies were densely covered over the Punjab. On the morning of the 24th, the centre was to the west of Dera Ismail Khan, and the depression had increased to a third of an inch. Very heavy rain had fallen in the Punjab during the previous twenty-four hours. Murree received 5 inches, Rawalpindi 3¾ inches, Lahore 2½ inches, and Ludhiana and Simla 2 inches. The depression filled up with unusual rapidity during the day. The rise of the barometer was larger and more rapid than has been observed for many years in the Punjab, and exceeded half an inch at Peshawar. Showers were received during the previous day in the Punjab and north-western districts of the North-Western Provinces.

Strongly marked anticyclonic conditions were re-established in Upper India on the 25th, when pressure was two-tenths of an inch above the normal in the North Punjab, and this continued during the remainder of the month.

Hence, of the four depressions or storms of the month, three advanced across Northern India in the usual direction, whilst the fourth marched northwards parallel to, or more probably over, the Suliman Mountains and developed until it reached the much higher ground to the north of the Punjab when it broke up very rapidly. Its history hence confirms the supposition that these cold-weather storms are generated and maintained at a very considerable elevation, and are not primarily phenomena of the lower atmosphere.

Pressure.—The mean pressure of the month for the whole of India was ·024" in excess of the normal. The excess was, as in the month of January, greater at the hill than the plain stations. Pressure was relatively to the general state in defect generally in Northern India. There were two areas in which

the local deficiency exceeded ·02", *viz.*, Sind and Rajputana, and Burma. The following gives data :—

	Relative deficiency.
Jacobabad	—·032"
Kurrachee	—·024"
Ajmere	—·021"
Akyab	—·022"
Diamond Island	—·023"

Pressure was relatively in excess over the greater part of the Peninsula, but the abnormal variations exceeded ·02" only at Ratnagiri (·027") and Bellary (·022").

Temperature.—The chief feature of the temperature of the month, *viz.*, the rapid fluctuations which accompanied the passages of an unusually large number of storms across Northern India, has been already fully shewn in the preceding remarks. The cloudy weather which accompanied these storms increased the night temperature and diminished the day temperature. This effect is shewn very clearly in the average temperature variations of the month in Northern India given below :—

	Variation of maximum temperature from normal.	Variation of minimum from the normal.	Variation of mean temperature from normal.
Burma	+0·8	+1·4	+1·1
Bengal and Assam	—0·4	+1·3	+0·5
Behar	—2·0	+3·0	+0·5
Nort-Western Provinces	—2·5	+3·0	+0·2
Punjab	—1·0	+3·5	+1·2
Rajputana	—1·2	+3·2	+1·0
Bombay	+1·0	+0·3	+0·7
Madras	+0·7	—0·4	+0·2
Berar and Central Provinces	+1·2	+1·9	+1·6
Central India—Guzerat	+1·0	+2·4	+1·7

Rainfall.—The most remarkable feature of the weather of the month is the rainfall. The whole of the Punjab, North-Western Provinces, Chutia Nagpur, Rajputana, and Central India received from two to ten times their normal amount. In Bengal and Assam there was a moderate excess. In the Central Provinces, the Deccan, and Southern India the rainfall of the month is always very small in amount, but was even smaller than usual during the first month.

The conditions of its occurrence were as abnormal as its amount. Excessive rainfall in February (such as that of the past month) usually accompanies excessive rain throughout the whole of the cold-weather months, as was the case in the cold weather of 1877. The excessive rain of the past month on the contrary followed a period of drier weather than usual in the months of December and January.

The following table gives the actual and average rainfall at several typical stations in Northern India for two periods, *viz.*, one from the 15th of December 1888 to the 27th of January 1889, and the second extending from 27th January to the end of February :—

Provinces.	Stations.	Rainfall from 15th December to 27th January.			Rainfall from 28th January to 28th February.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Punjab	Rawalpindi	0·53	2·85	—2·32	11·81	2·06	+9·75
	Sialkot	0·26	1·99	—1·73	8·62	1·46	+7·16
	Dera Ismail Khan	0·05	0·47	—0·42	2·28	0·37	+1·91
	Lahore	0·05	1·05	—1·00	5·34	0·96	+4·38
	Ludhiana	0·11	2·09	—1·98	5·14	1·09	+4·05
	Delhi	0·05	1·35	—1·20	3·96	0·66	+3·30

Provinces.	Stations.	Rainfall from 15th December to 27th January.			Rainfall from 28th January to 28th February.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
North-Western Provinces	Roorkee	0·28	2·05	—1·77	4·22	1·18	+3·04
	Agra	0·11	0·68	—0·57	1·85	0·11	+1·74
	Lucknow	0·58	1·36	—0·78	1·44	0·17	+1·27
	Allahabad	0·51	1·04	—0·53	1·31	0·16	+1·15
	Gorakhpur	0·44	0·61	—0·17	4·01	0·33	+3·68
Behar	Patna	0·17	0·51	—0·34	3·47	0·43	+3·04
	Durbhanga	0·23	0·60	—0·37	2·67	0·50	+2·17
	Purneah	0·15	0·35	—0·20	3·91	0·62	+3·29
Rajputana	Jeypore	0	0·55	—0·55	1·11	0·20	+0·91
	Ajmere	0	0·44	—0·44	0·96	0·29	+0·67
Central India	Jhansi	0·37	0·58	—0·21	1·00	0·35	+0·65
	Nowgong	0·25	1·11	—0·86	1·24	0·28	+0·96
	Saugor	0·10	1·39	—1·29	0·02	0·28	+0·34
	Jubbulpur	0·05	1·28	—1·23	0·89	0·31	+0·58

This table exhibits fully the contrast between the rainfall of December and January and that of February, and also the excessive character of the latter.

As might be expected from the circumstances under which the rainfall of the cold weather occurs, the precipitation in the hill districts of Northern India was even more excessive than in the adjacent plains. The following gives data for the hill stations similar to that in the preceding table :—

Stations.	Rainfall from 15th December to 27th January.			Rainfall from 28th January to 28th February.		
	Actual.	Average.	Variation.	Actual.	Average.	Variation.
Murree	2·57	2·92	—0·35	18·58	2·87	+15·71
Simla	1·97	2·78	—0·81	10·38	2·62	+ 7·76
Mussoorie	1·48	?	?	12·26	?	?
Ranikhet	1·28	2·56	—1·28	8·78	1·85	+ 6·93
Quetta	2·10	1·99	+0·11	2·89	1·83	+ 1·06

"No such rainfall has occurred in February during the past fifteen or sixteen years, so far as can be ascertained from the records of the Meteorological Office. The most remarkable feature was, that at the hill stations the precipitation during the storms occurred chiefly as rain and not as snow, and hence there has been apparently no excessive accumulation of snow in the hill districts, such as occasionally happen to influence the weather in Northern India. This inference from the weather at the hill stations is confirmed by the few snowfall reports that have been received up to date. Thus the Deputy Commissioner of Kohat states "that there was a good fall of snow on the Sufed Koh and neighbouring mountains on the last week of January, but that heavy rain followed the snowfall and washed the greater part away."

The Political Officer, Khyber, writes as follows respecting the snowfall in the Khyber and Tirah Hills :—"Snow fell on three different occasions in January, and the amount was reported to have been from one to three feet. Heavy rain fell during February and was followed by snow. The depth was reported to be about two feet."

The Assistant Commissioner, Kulu, states "that between 30th January and 2nd February there was an exceptionally heavy fall of snow, and that up to that date the winter had been one of frequent showers of exceptional severity."

No reports have been received up to date from the Assam and Sikkhim Himalayas.

Hence it is almost certain that there is not at present any excessive accumulation of snow in the Himalayan and Afghan Mountain areas, and it is also

probable, after the dry cold-weather season of 1886-87 and 1887-88, that the amount of snow at the present time is not above the average. This appears to be confirmed by the excessive temperature which has prevailed during the past fortnight over the whole of Northern India. For example, the mean temperature at Ajmere and Dera Ismail Khan on the 13th and 14th was 13° above the normal temperature of the day.

The following table shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which the country is divided, so far as it is indicated by the telegraphic reports of a few stations in each district :—

DISTRICTS.	Number of stations.	Normal average rainfall in February.	Actual average rainfall in February 1889.	Difference from the average in February 1889.
Punjab, West	7	1·17	4·69	+3·52
,, East	4	0·96	3·27	+2·31
North-Western Provinces, Trans-Gangetic	7	0·55	1·92	+1·37
North-Western Provinces, Cis-Gangetic	3	0·15	1·22	+1·07
Behar	2	0·34	2·33	+1·99
North Bengal	3	0·82	1·26	+0·44
Assam—Cachar	3	1·23	1·84	+0·61
Lower Bengal and Chutia Nagpur	8	1·11	1·12	+0·01
Orissa—North Circars	5	0·46	0·46	0
Central Provinces, South	7	0·28	0·26	—0·02
Berar—Khandesh	2	0·07	0·19	+0·12
Rajputana, Central India, Saugor, and Nurbudda	9	0·25	0·64	+0·39
Sind—Cutch	3	0·26	0·34	+0·08
Guzerat	3	0·08	0·03	—0·05
Konkan	4	0·02	0	—0·02
Deccan—Hyderabad	5	0	0	0
Malabar	5	0·16	0·16	0
Mysore—Bellary	4	0·11	0·03	—0·08
Carnatic	6	0·22	0	—0·22
Lower Burma	7	0·14	0·02	—0·12
Ceylon	1	2·36	0·38	—1·98

JOHN ELIOT,
Offg. Meteorological Reporter to the Government of India.

SIMLA,
The 13th March 1889.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 16th March, 1889.*—Rainfall very slight in Madura and Salem; none elsewhere. Rain wanted in Ganjam, Vizagapatam, Trichinopoly, Tinnevelly and Coimbatore. Standing crops generally good; withering in parts of Cuddapah, Trichinopoly, and Coimbatore; affected by disease in parts of Bellary. Pasture deficient in Ganjam, Coimbatore, Bellary, Salem and Tinnevelly. Prices rising in eight districts, falling in six, and stationary in others. General prospects favourable except in Ganjam, improving in Coimbatore. Labourers employed on last day of week on Rushikulya works 5,294, on Gopalpur Canal 8,672.

Bombay.—*For week ending 20th March, 1889.*—Rain throughout Sind and in one taluka of Poona. Late crops in three talukas of Surat and one of Sholapur unsatisfactory. Exotic cotton in parts of Dharwar blighted. Opium in Baroda fair. Harvesting progressing generally. Preparations for next season's crops commenced in parts of Karachi, Poona, Sholapur, Bijapur and Kathiawar. Probable outturn of late crops in Ahmednagar from four to twelve annas and of opium in Baroda twelve annas. Fodder scarce in parts of Poona, Ahmednagar, Khandesh, Kathiawar and Baroda.

Bengal.—*For week ending 19th March, 1889.*—Light local showers reported in Darjeeling and Dacca, otherwise the whole province has been without rain. Prospects of the *rabi* harvest are generally fair, and have improved in consequence of the recent rain and the present favourable weather. In Chota Nagpore, however, the *rabi* will, owing to previous drought, be a short crop of from eight to twelve annas. Opium collections are proceeding satisfactorily. *Mahua* prospects are hopeful, except in Manbhoom where the crop has been considerably injured by rain and storms. Spring rice is a promising crop. Cultivation of early rice and jute is well forward, but rain is wanted throughout East Bengal, and in places in Central Bengal. *Cheena* and other millets are still being sown and are coming up well. Indigo sowings in Behar are also in progress, and sugarcane is being planted. Prices of rice are fairly stationary, particularly in the distressed districts.

North-Western Provinces and Oudh.—*For week ending 20th March, 1889.*—Weather seasonable. Slight rain in some districts. *Rabi* harvest in progress; a fair outturn is expected. Sugarcane-pressing continues. Opium extraction commenced. Supplies sufficient. Prices falling. Condition of cattle good.

Punjab.—*For week ending 20th March, 1889.*—Slight rain in Hissar, Amritsar, Lahore and Peshawar, general in Rawalpindi and Dera Ismail Khan. Prices falling in Delhi, Jullundur, Rawalpindi, Shahpur, Dera Ismail Khan and Peshawar, stationary in other districts. Ploughing for *kharif* in progress. Prospects for *rabi* crops are generally good throughout the Province. Crops are reported to have been damaged by hot winds and floods in the Ghaggar in the Hissar district. Stock cattle are healthy. Fodder sufficient. Poppy in good condition in Jullundur.

Central Provinces.—*For week ending 20th March, 1889.*—Weather cloudy and warm. Harvesting of winter crops continues. Outturn of wheat, except in Jubbulpore, is ten annas, and in Hoshangabad only six annas. Prospects are better in the southern districts, but in Raipur only an eight-anna crop is anticipated. Cattle generally in fair condition. Scarcity of water felt in places.

Burma.—*For week ending 16th March, 1889.*—A little rain fell in several districts in Upper and Lower Burma. The dry-weather crops on the whole promise well, but in Bhamo rain is badly wanted. Prices of grain are almost stationary.

Assam.—*For week ending 20th March, 1889.*—Weather seasonable. Slight rain fell in most districts. Sowing of early rice going on. Sugarcane-crushing continues. Tea plucking begun.

Mysore and Coorg.—*For week ending 20th March, 1889.*—No rain in Mysore. Crops in parts of the Kolar and Mysore districts are suffering from want of rain, elsewhere they are reported to be in good condition. Outturn of crops harvested fair. Water-supply diminishing in parts of the Mysore district. Prices slightly fallen in the Kolar district.

No standing crops in Coorg.

Berar and Hyderabad.—*For week ending 20th March, 1889.*—Cutting and threshing of *rabi* crop still in progress in Berar. Prospects good, except in Melghat, where wheat has been affected by grubs; outturn about twelve annas. Cattle free from disease. Fodder and water same as last week. Prices rather high in the Akola district.

No rain in Hyderabad during the week. Weeding of hot-weather and reaping of *rabi* crops continue. Scarcity of fodder and water still felt in some places. Prices stationary.

Central India.—*For week ending 20th March, 1889.*—Slight rain during the week in parts of Western Malwa and Goona Agencies. Prices of food grains reported stationary in Western Malwa. Condition of opium crops indifferent in Goona. No other change of importance during the week.

Rajputana.—*For week ending 20th March, 1889.*—Good rain in Ajmere and Jeypore. Agricultural operations satisfactory. Standing crops good and being harvested. Harvest poor in Kherwara. Agricultural stock good. Pasturage or fodder sufficient, except in Kherwara, Meywar and parts of Sirohi. Prices rising slightly in Pertabgarh and Bhurtpore.

Nepal.—*For week ending 14th March, 1889.*—Slight rain. Weather beginning to get hot. Mornings are sometimes foggy. Potatoes are germinating. Agricultural prospects good.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1889.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu. (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus.*)		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	10 10	11 1	11 11	12 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy	...	...	...	...	12 6	10 5	14 13	12 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	24 2	24 2
Moulmein and Amherst	9 0	9 0	...	...	7 14	7 14	8 11	8 11	...	...	...	...	...	...	...	...	9 5	9 5	12 2	12 2	...	...	220 0	220 0	20 15	20 15
Pegu (deltaic)—																										
Pegu	...	...	...	...	9 7	8 4	12 14	12 0	...	...	...	...	...	...	...	...	12 7	11 14	22 0	20 0	...	...	150 0	160 0	17 0	17 0
Rangoon	11 2	11 2	...	...	10 6	10 6	11 2	11 2	...	...	...	...	...	...	...	...	15 2	16 0	●	●	...	...	250 0	250 0	14 9	14 9
Thongwa	...	...	...	...	11 10	10 0	14 12	11 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	22 6	22 6
Bassein	...	...	...	...	11 13	11 13	15 14	15 14	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	180 0	180 0	16 11	16 11
Pegu (inland)—																										
Shwaygyin	...	...	...	...	9 1	8 8	10 6	9 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharawadi	...	...	...	...	14 0	12 0	16 0	14 0	...	...	...	...	...	...	...	...	11 0	9 0	...	...	8 2	8 2	450 0	450 0	14 0	14 0
Henzada	...	...	...	...	10 4	10 4	15 10	15 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	14 3	39 7
Prome	9 2	9 2	...	...	12 0	12 0	16 0	16 0	...	...	...	...	...	...	...	...	8 14	8 14	22 5	22 5	9 5	9 5	160 to 180	160 to 180	12 0	12 0
Toungoo	...	...	...	...	9 2	8 0	12 13	9 2	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo	8 6	8 6	...	...	11 11	11 11	13 13	13 13	...	...	...	...	...	...	...	...	7 8	10 11	37 8	37 8	...	...	245 0	245 0	11 3	11 3
Upper Burma—																										
Mandalay	9 14	10 1	...	...	10 2	11 1	11 3	12 0	...	...	...	...	...	...	...	...	7 2	7 1	12 2	14 8	...	...	110 0	120 0	17 12	16 0
Arakan—																										
Sandoway	...	...	...	...	20 9	16 0	24 0	18 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyouk-pyu	...	...	...	...	13 2	12 10	14 10	14 0	...	...	...	...	...	...	...	...	...	...	●●	●●	...	...	333 0	333 0	24 0	24 0
Akyab	...	...	...	...	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	8 0	8 0	180 0	180 0	20 0	20 0
Assam—																										
Surma—																										
Sylhet	11 0	11 0	...	...	16 10	17 8	21 0	22 12	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	22 0	108 0	108 0	9 11	9 11
Cachar	7 0	7 12	...	...	11 8	13 0	14 8	20 0	...	...	...	...	...	...	...	...	11 0	11 4	...	...	...	...	80 0	80 0	9 11	9 0
Khasi and Jaintiá Hills	...	...	...	...	7 8	7 8	10 0	10 0	...	...	...	...	...	...	...	...	11 0	11 0	16 0	16 0	...	...	100 0	100 0	8 0	8 0
Garo Hills	...	...	...	...	6 0	6 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmáputra—																										
Goálpára	16 0	16 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	●	16 0	80 0	80 0	9 8	9 8
Kamrup	10 0	10 0	...	...	8 0	8 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	11 6	...	...	...	...	160 0	160 0	10 0	10 0
Darrang	7 0	6 8	...	...	14 0	14 0	18 0	18 0	...	...	...	...	...	...	...	...	11 0	12 0	...	...	...	...	150 0	150 0	9 0	9 0
Nowgong	8 0	8 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibsagar	...	...	...	...	6 8	6 8	16 0	16 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	160 0	160 0	8 0	8 0
Lakhimpur	8 0	8 0	...	...	7 0	7 0	14 0	14 0	...	...	...	...	...	...	...	...	11 0	11 0	10 0	10 0	...	...	160 0	160 0	8 0	8 0

Bengal—																												
Eastern hill tracts—																												
Chittagong Hill Tracts	...	...	...	...	11 6¼	11 6¼	14 8½	14 8½	...	...	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	...	...	10 0	9 0	19 0	18 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	8 0	8 0	...	...	8 0	8 0
Naga Hills	...	...	...	...	8 0	8 0	10 0	10 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	...	...	80 0	80 0	4 0	4 0
Eastern—																												
Backergunge	...	...	...	...	13 5	13 5	15 9	15 9	...	...	...	...	...	...	...	...	12 13	12 13	...	...	...	...	120 0	120 0	10 10	10 10
Noakholly	...	...	...	...	16 0	18 0	18 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	...	...	8 0a	8 0
Chittagong	11 0	11 0	...	...	12 0	12 0	16 3	16 3	...	...	...	...	...	...	...	...	11 10	11 10	...	...	...	...	108 0	108 0	9 4b	9 0
Tipperah	12 8	12 8	...	...	17 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	8 0	8 0	...	...	8 0	8 0
Dacca	15 8	15 0	20 0	20 0	16 0	16 0	17 0	18 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	120 0	120 0	9 14	9 2
Mymensingh	9 0	8 12	...	...	12 0	12 0	19 0	20 0	...	...	...	...	...	...	...	...	12 8	12 4	...	...	16 0	13 0	....	...	9 10c	9 10
Deltaic—																												
Koolna	...	...	...	...	14 4	16 0	16 0	18 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	...	...	160 0	160 0	9 4d	10 0
24-Pergunnahs	12 8	12 8	14 0	16 0	8 0	8 0	16 0	16 0	...	...	...	...	...	...	12 8	12 8	15 0	15 0	...	...	18 0	18 0	100 0	100 0	10 0	10 0
Midnapore	13 5	13 5	40 0	40 0	15 0	14 0	20 0	20 0	...	...	...	...	...	...	...	...	14 0	14 0	...	...	20 0	20 0	120 0	120 0	10 4e	10 4
Howrah	‡	‡	...	...	12 0	12 0	14 8	17 12	...	...	...	...	...	...	...	...	15 8	15 8	...	...	13 0	14 8	100 0	100 0	10 8	10 8
Calcutta	12 9	12 13	15 11	16 0	9 10	9 13	14 14	14 11	17 8	17 12	12 6	13 5	...	...	16 10	14 3	14 15	14 15	17 6	17 12	16 7	16 4	99 10	95 0	10 5	10 5
Hooghly	13 0	13 0	...	...	10 0	10 0	13 0	13 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	13 0	13 0	120 0	120 0	9 0f	9 0
Nuddea (Kishnaghur)	13 14	14 0	22 14	22 14	12 5	12 5	17 1½	17 10	...	...	...	...	...	...	...	...	16 0	15 4	...	...	20 0	17 12	...	...	9 2g	9 2
Jessore	12 0	11 12	...	...	14 0	13 4	17 0	17 0	...	...	...	...	...	...	...	...	15 0	15 0	...	...	17 0	16 0	160 0	160 0‖	9 2h	10 0
Furreedpore	...	8 0	18 0	18 0	8 0	10 0	16 0	16 0	...	...	...	...	...	...	...	...	16 0	12 0	...	...	10 0	12 0	120 0	120 0	9 0	10 0
Central—																												
Bankoora	12 4	12 4	14 8	14 8	17 8	16 4	21 0	20 8	...	...	...	...	...	...	...	...	14 8	14 8	19 0	19 0	18 12	18 12	320 0	320 0	10 0	10 0
Burdwan	12 4	13 4	37 8	§	15 12	16 8	18 0	18 12	...	...	...	...	...	...	...	...	16 0	17 0	§	§	20 0	18 0	107 0	107 0	10 7½i	10 7½
Beerbhoom	11 0	11 0	...	...	13 0	12 0	15 12	16 0	...	...	...	...	...	...	...	...	15 0	14 4	...	...	20 0	20 0	160 0	160 0	10 0	10 0
Moorshedabad	13 5	13 8	...	...	13 5	13 8	17 0	18 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	20 0	20 0	200 0	200 0	10 8j	10 8
Sonthal Pergunnahs	11 8	11 8	...	...	12 8	12 8	18 0	18 0	...	...	...	...	...	...	...	...	13 8	14 0	20 0	20 0	24 0	24 0	200 0	200 0	9 0	9 0
Pubna	16 8	15 0	...	...	7 12	8 0	18 0	17 4	...	...	...	...	...	...	...	...	15 0	12 0	...	...	22 8	21 0	200 0	200 0	9 9k	10 0
Bogra	7 14	9 15	...	...	12 0	13 8	18 12	18 12	...	...	...	...	...	...	...	...	9 12	10 14	...	...	...	...	90 0	90 0	9 0	9 0
Rajshahye	12 0	16 8	26 4	26 4	13 8	15 0	15 0	16 8	...	...	...	...	...	...	...	...	15 0	15 0	...	...	19 1	19 1	240 0	240 0	9 9l	9 9
Maldah	13 0	13 8	...	...	13 0	12 8	16 0	17 5	...	...	...	...	...	...	...	...	14 0	13 8	...	...	...	...	120 0	120 0	10 0	9 8
Northern—																												
Rungpore	12 4	12 4	...	...	10 8	10 8	16 12	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	10 5	10 0	120 0	120 0	9 6m	10 0
Dinagepore	12 0	12 0	12 0	12 0	14 6	16 0	17 1	19 3	...	...	...	...	...	...	...	...	11 0	11 0	...	...	...	...	160 0	160 0	9 8	9 8
Jalpaiguri	10 0	10 0	16 0	16 0	8 0	8 0	18 0	19 0	...	...	...	...	...	...	...	...	11 0	11 0	...	...	11 0	9 0	128 0	128 0	9 0n	9 0
Darjeeling	10 0	10 0	10 0	10 0	5 0	5 0	13 0	12 0	...	...	...	...	14 0	14 0	...	...	10 0	10 0	20 0	20 0	...	8 0	120 0	120 0	7 0o	8 0
Orissa—																												
Pooree	13 2	11 13	...	...	13 2	13 2	18 6	21 0	...	...	...	...	...	...	...	...	17 1	13 2	...	...	15 12	13 2	80 0	80 0	11 13	11 13
Cuttack	13 2	11 13	...	...	11 13	11 13	18 6†	19 11	...	...	...	...	...	...	...	...	19 11	18 6	...	...	17 1	18 6	80 0	80 0	11 0	11 0
Balasore	13 0	12 0	13 0	13 0	12 0	12 0	19 8	22 0	...	...	...	...	...	...	...	...	12 8	13 0	...	...	...	...	160 0	160 0	9 12p	9 12
Chota-Nagpur—																												
Singbhoom	10 0	10 0	14 0	14 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	15 0	15 0	200 0	200 0	7 0	7 0
Manbhoom	10 14	11 14	30 0	...	14 0	12 8	21 0	21 0	...	...	...	...	...	...	...	...	13 5	13 5	26 0	26 0	17 0	18 0	200 0	200 0	9 0q	9 0
Lohardugga	10 8	10 8	‡	‡	13 0	12 0	16 8	16 0	...	...	...	...	26 8	27 0	...	...	12 0	14 0	19 0	18 0	17 0	16 8	140 0	140 0	8 8	8 8
Hazaribagh	12 0	12 0	9 0	9 0	8 0	8 0	16 0	15 0	¶	¶	¶	¶	20 0	20 0	¶	¶	15 0	15 0	16 0	18 0	16 0	16 0	320 0	320 0	8 0	8 0

* None in market. † Common rice at Jajpore 23-10 sers per rupee and Kendrapara 27-9 sers per rupee. ‡ Not available.

‖ The firewood entered in the present return is *mango* wood, while that entered in previous returns was *sundri* wood which is no longer available.

§ No sale. ¶ Not procurable. ** Re 1-4 per 100 cobs.

a At Panchgachia retail price of salt 8 sers per rupee.

b At Cox's Bazar retail price of salt 8 sers per rupee.

c In sub-divisions retail prices of salt per rupee are:—Kishoregunge and Netrokona 8 sers, Attea 10 sers, Jamalpore 9½ sers.

d In sub-divisions retail prices of salt per rupee are:—Satkhira 9-13 sers and Bagirhat 8 sers.

e In sub-divisions retail prices of salt per rupee are:—Ghattal 10-12 sers, Contai 10-8 sers.

f At Jehanabad retail price of salt 10 sers per rupee.

g In sub-divisions retail prices of salt per rupee are:—Kooshtea, Chooadanga and Ranaghat 10 sers, and Meherpore 10-8 sers.

h In sub-divisions retail prices of salt per rupee are:—Jhenidah 9 sers, Magoora and Bongong 10 sers, and Narail 7½ sers.

i In sub-divisions retail prices of salt per rupee are:—Culna 10 sers, Cutwa 9-15 sers, and Raneegunge 10-8 sers.

j In sub-divisions retail prices of salt per rupee are:—Lalbagh 9-8 sers, Kandi 9-2 sers, and Jungipore 10 sers.

k At Serajgunge retail price of salt 10-8 sers per rupee.

l In sub-divisions retail prices of salt per rupee are:—Nattore 9-12 sers and Nowgong 8-11 sers.

m In sub-divisions retail prices of salt per rupee are:—Gaibanda 7-8 sers, Kurigram 9 sers.

n At Fallacotta in the Alipore sub-division retail price of salt 8 sers per rupee.

o At Silliguri and Kurseong retail price of salt 8 sers per rupee.

p At Bhudruck retail price of salt 8 sers per rupee.

q At Govindpore retail price of salt 9 sers per rupee.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian Millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	15 3	14 11	...	...	14 0	12 9	17 1	15 4	...	...	10 0	...	...	...	11 9	10 8	18 10	17 13	16 13	17 13	18 5	18 10	147 0	147 0	9 8	9 8
Gya	13 8	13 8	15 0	16 0	9 8	9 8	15 0	15 8	...	...	...	...	...	...	14 0	15 0	17 0	17 0	...	...	18 0	18 0	200 0	200 0	8 12	9 8
Patna	17 0	16 0	21 0	20 8	11 0	11 0	15 8	15 8	21 0	...	...	...	...	...	15 0	16 0	19 0	19 0	21 0	20 8	23 0	22 0	130 0	130 0	10 0	10 0
Shahabad	15 4	14 8	17 0	18 0	9 0	10 0	14 4	15 4	18 4	18 8	...	...	...	...	...	...	19 0	18 0	...	...	14 0	13 4	160 0	160 0	10 0	10 0
Behar, north—																										
Purneah	13 4	13 0	...	...	16 0	16 0	17 0	17 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	200 0	200 0	9 0	9 0
Bhágalpur	15 2	15 2	17 10	12 10	14 13	11 0	16 13	15 2 to 16 6	...	...	...	...	...	...	...	...	16 6	16 6	17 2	17 10	17 10	17 10	176 8	176 8	9 0	10 1
Durbhunga	12 0	15 4	16 8	17 8	11 0	10 8	14 0	13 12	...	...	...	...	19 0	19 12	22 0	17 8	18 0	17 8	19 12	18 0	22 0	20 12	160 0	200 0	11 0	11 0
Mozufferpore	12 0	12 0	...	18 0	9 0	9 0	13 0	12 0	...	...	...	...	...	...	...	...	16 0	16 0	17 0	17 0	20 0	20 0	160 0	160 0	10 0	10 0
Sarun	15 0	15 0	20 8	20 8	8 8	8 8	13 5	13 10	...	...	...	...	20 0	20 0	15 0	15 0	17 8	17 8	21 8	19 4	20 8	20 8	160 0	160 0	10 0	10 0
Chumparun	12 0	13 0	19 0	20 0	9 0	7 8	13 0	13 0	...	...	...	...	20 0	20 0	...	...	14 0	14 0	17 8	17 8	22 0	22 0	160 0	160 0	9 0	9 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	14 0	13 0	18 0	17 0	9 0	8 0	13 0	12 0	18 0	17 0	15 0	15 0	18 0	16 0	13 0	11 0	16 0	15 0	18 0	17 0	18 0	17 0	100 0	100 0	10 0	10 0
Benares	14 6	13 13	16 13	16 0	10 5	10 5	14 10	14 10	16 13	15 7	15 7	15 11½	17 14	17 14	13 12	13 12	17 5½	16 0	18 11	17 14	17 5½	17 5½	120 0	120 0	10 11	10 11
Ghazipur	14 3	14 3	18 0	18 0	7 2	7 2	11 9	11 9	18 10	18 10	15 6	15 6	20 10	20 10	15 6	15 6	17 6	17 6	18 0	18 0	16 12	16 12	154 8	154 8	9 10	9 10
Jaunpur	14 8	14 8	16 0	17 0	7 0	7 0	14 0	14 0	18 0	18 0	16 0	16 0	...	...	...	...	17 8	18 8	...	...	19 0	19 0	140 0	140 0	8 8	8 8
Allahabad	12 4	12 4	17 0	17 0	8 0	8 0	12 4	12 0	17 8	17 8	16 0	16 0	...	...	...	...	15 12	16 0	16 0	16 0	17 0	17 0	160 0	160 0	9 0	9 8
Central—																										
Bánda	15 0	14 8	15 0	15 0	8 0	8 0	12 8	12 0	16 8	16 0	15 8	15 0	...	...	13 0	12 0	16 4	16 0	...	...	12 0	12 0	160 0	160 0	10 0	10 0
Fatehpur	13 12	13 0	16 0	15 0	12 0	11 8	13 0	12 4	16 0	15 0	15 0	14 0	...	...	...	...	16 0	14 8	...	...	20 4	19 0	160 0	160 0	10 8	10 0
Hamirpur	16 4	15 12	17 4	16 8	9 0	9 0	12 0	12 0	17 4	16 8	17 0	16 8	...	...	...	...	17 4	17 4	...	...	19 8	20 1	140 0	140 0	10 13	10 13
Jalaun	15 0	14 0	17 0	17 0	9 0	9 0	10 0	10 0	16 0	16 0	15 0	15 0	...	...	16 0	16 0	17 0	16 0	18 0	18 0	17 0	17 0	140 0	140 0	11 0	11 0
Cawnpore	15 12	14 12	19 0	17 8	9 0	9 0	13 8	13 0	18 8	18 4	18 8	17 4	...	...	18 0	18 0	18 0	17 12	21 0	20 0	21 0	20 0	140 0	140 0	12 0	12 0
Etáwah	14 10	14 8	16 12	16 8	6 0	6 0	12 0	12 0	16 8	16 8	17 8	17 0	14 0	14 0	14 0	14 0	18 12	18 0	16 0	16 0	20 0	20 0	120 0	120 0	11 8	11 0
Farukhabad	14 6	14 4	19 1	18 0	6 8	6 8	10 0	11 0	17 8	18 0	17 0	15 8	...	...	...	...	19 8	18 8	18 4	18 4	19 12	19 0	150 0	150 0	10 0	11 8
Mainpuri	15 0	14 6	18 0	16 11	5 0	5 0	14 0	14 0	18 8	16 8	17 0	15 15	...	...	...	...	14 0	14 0	19 2	19 3	14 4	15 0	160 0	160 0	11 0	10 10
Etah	15 12	15 4	20 0	20 0	7 8	7 8	12 8	13 0	18 8	17 0	18 8	16 12	...	...	16 0	16 0	24 0	24 0	21 8	22 4	14 12	14 12	160 0	160 0	11 4	11 4
Western—																										
Lalitpur	14 4	14 0	17 0	17 0	9 0	9 8	11 0	11 8	16 0	16 0	13 0	12 0	18 0	20 0	15 0	15 0	16 0	15 8	17 0	17 0	12 0	11 8	160 0	160 0	10 0	9 4
Jhánsi	14 4	14 4	19 0	19 0	7 8	7 8	11 8	11 8	16 8	16 8	15 4	15 4	...	...	...	...	16 4	16 4	20 4	20 4	...	...	180 0	180 0	10 8	10 8
Agra	13 12	13 8	19 0	18 8	5 0	5 0	9 0	9 0	17 8	17 0	17 8	15 0	...	...	17 0	17 0	22 0	21 0	20 0	20 0	14 0	15 0	100 0	100 0	12 0	12 0
Muttra	14 0	13 8	19 8	19 0	7 8	7 8	13 0	12 0	20 0	17 0	17 8	16 0	...	...	12 0	12 0	22 0	21 8	19 0	19 0	22 0	22 0	120 0	120 0	12 0	11 8
Aligarh	15 0	14 8	19 8	19 8	6 0	5 8	12 0	10 8	19 3	19 0	18 0	16 8	...	...	15 0	15 0	21 8	21 8	21 0	21 8	23 12	25 0	130 0	140 0	12 0	12 0
Bulandshahr	15 12	15 0	21 0	20 0	7 0	7 0	11 0	11 0	21 0	20 0	18 0	16 8	...	...	16 0	16 0	22 0	21 8	21 0	20 0	16 0	17 0	120 0	125 0	11 4	11 4
Meerut	15 0	14 8	19 0	19 8	6 0	6 0	13 0	13 0	19 0	19 0	18 0	17 0	14 0	14 0	14 0	14 0	21 4	20 8	19 0	19 8	21 8	21 0	95 0	95 0	11 8	11 8
Sub-montane—																										
Ballia	14 12	14 8	18 0	18 0	10 8	10 4	15 0	15 8	19 4	19 4	...	...	...	...	...	...	19 4	18 0	18 0	18 0	19 4	19 4	110 0	100 0	10 8	10 8
Azamgarh	13 4	13 4	15 8	15 8	10 5	10 5	13 4	13 4	...	...	...	...	...	20 10	11 13	11 13	15 8	15 14	20 10	19 3	13 4	13 4	177 8	177 8	9 13	9 13
Gorakhpur	13 15½	13 8	18 0	18 0	9 6½	9 6½	13 15½	13 3½	18 0	18 0	15 5	15 5	18 0	19 13	18 0	17 1½	18 0	18 0	18 0	18 0	21 9½	21 9½	140 0	140 0	10 10	10 10
Basti	17 0	16 12	21 0	21 0	...	...	27 0	28 0	...	...	...	...	...	...	...	...	18 0	18 0	19 0	20 0	21 0	21 0	140 0	140 0	10 0	10 0
Shahjahánpur	15 8	15 0	20 8	19 0	9 0	8 8	14 0	14 0	19 0	19 0	17 8	17 8	...	...	19 0	22 0	18 0	17 8	20 0	21 0	20 0	20 0	160 0	160 0	11 0	11 0
Budaun	15 4	14 4	19 4	18 0	6 0	6 0	13 0	13 0	18 8	18 0	17 4	16 4	...	...	...	...	18 8	18 0	18 0	17 8	18 0	18 0	192 0	192 0	11 0	11 4
Pilibhit	13 8	13 8	17 8	17 8	11 4	11 4	13 12	14 0	19 0	20 0	16 4	16 4	...	...	...	...	17 0	15 8	19 8	20 4	21 4	21 4	180 0	200 0	10 8	10 8

Bareilly	13 12	13 2	18 2	18 12	6 4	6 4	13 2	13 2	18 2	17 8	16 9	16 9	...	...	15 ...	15 ...	18 2	18 4	19 12	18 8	17 8	17 8	160 0	160 0	10 10	10 10
Moradabad	17 3	15 8	22 8	21 8	10 8	10 8	13 12	13 12	22 0	22 0	18 12	18 12	...	...	15 8	15 8	20 4	19 4	21 8	21 8	22 8	23 0	165 0	165 0	11 8	11 8
Tarai	16 14	16 14	25 0	25 0	8 12	8 12	14 14	14 6	23 12	23 2	20 0	16 6	...	...	25 0	25 0	17 8	18 2	25 0	23 0	21 4	21 4	100 0	100 0	10 0	10 8
Bijnor	14 6	14 4	20 4	20 4	8 7	8 7	12 6	12 6	...	...	17 7	17 7	...	...	...	...	20 0	20 8	...	21 10	...	...	135 0	135 0	10 11	11 0
Muzaffarnagar	15 15	15 6	23 2	23 2	6 9	6 9	13 5	12 11	23 2	22 0	19 4	19 4	17 10	17 10	16 8	16 8	22 9	22 0	22 0	22 0	14 5	13 4	132 0	132 0	[illegible] 9	11 9
Saháranpur	16 2	16 2	20 7	20 7	8 9½	8 9½	11 13	11 13	26 13½	26 14	20 7	20 7	21 8	21 8	21 9½	21 8	21 0†	21 8†	21 8	21 8	16 2†	16 2†	129 0	129 0	11 4½	11 4½
Dehra Dún	14 8	14 8	20 0	20 0	6 8	6 8	11 0	11 0	19 0	19 0	18 0	18 0	21 0	21 0	...	...	20 0	20 0	18 8	18 8	18 0	18 0	160 0	160 0	10 8	10 8
Kumaun	14 0	14 0	16 0	16 0	13 0	12 0	12 0	13 0	...	...	...	...	18 0	20 0	20 0	24 0	12 0‡	12 0	20 0	16 0	10 0‡	10 0	160 0	160 0	8 0	8 0
Garhwal	11 12	10 12	14 8	12 8	8 0	7 8	11 8	11 8	...	...	...	...	21 0	21 0	...	...	8 8	8 8	...	...	8 8	8 8	180 0	180 0	8 0	8 0
Oudh—																										
Southern—																										
Partabgarh	15 8	14 0	18 0	17 7	13 0	12 13	14 8	14 4	17 0	16 7	15 8	15 0	20 0	20 0	...	...	19 0	18 12	16 0	16 0	14 0	13 0	180 0	180 0	10 0	9 8
Sultánpur	14 8	14 8	19 0	19 0	9 0	9 0	15 8	15 8	19 0	19 0	16 0	16 0	24 0	24 0	20 0	20 0	20 0	20 0	16 0	16 0	20 0	20 8	160 0	160 0	10 8	10 8
Rae-Bareli	14 8	14 8	16 0	18 0	7 0	7 0	14 0	14 0	16 0	17 12	18 0	16 8	20 0	20 0	16 0	16 0	17 0	17 0	16 0	16 0	22 0	22 0	180 0	180 0	11 0	10 0
Unao	15 8	14 8	17 0	16 8	9 0	9 0	13 0	13 0	18 0	17 0	18 0	17 0	...	...	14 0	14 0	17 8	17 0	18 8	18 0	14 8	14 8	160 0	160 0	11 0	11 0
Lucknow	14 8	14 0	16 14	17 0	6 0	6 0	13 0	12 12	17 10	17 6	17 8	16 4	...	...	19 0	19 0	16 6	16 2	19 12	18 12	19 10	19 0	130 0	130 0	10 8	10 12
Hardoi	15 12	15 8	19 0	19 0	7 0	7 0	14 0	14 4	19 0	18 0	17 0	17 0	30 0	30 0	20 0	20 0	17 0	18 0	20 0	19 8	14 0	14 0	140 0	140 0	10 8	10 8
Northern—																										
Fyzabad	14 8	14 0	18 0	18 0	9 0	9 0	13 8	13 0	19 8	19 0	16 0	16 0	16 0	17 0	14 0	14 0	16 12	16 0	18 0	18 0	21 0	21 0	120 0	120 0	10 0	10 0
Barabanki	14 0	14 0	16 8	17 0	10 0	10 0	10 0	12 0	17 10	17 8	17 8	16 8	20 0	21 0	15 0	16 0	16 0	16 0	18 4	18 8	20 0	20 0	120 0	120 0	10 0	10 0
Gonda	16 0	15 0	16 0	16 0	13 0	13 0	15 0	14 8	20 0	20 0	20 0	19 0	28 0	28 0	16 0	17 0	20 0	20 0	22 8	22 0	21 0	21 0	200 0	200 0	10 12	10 8
Bahraich	15 0	14 8	22 0	22 0	12 0	12 0	15 0	14 8	24 0	23 0	16 0	17 0	28 0	29 0	14 0	14 0	20 0	20 0	23 0	22 0	21 0	22 0	140 0	140 0	10 8	10 8
Sitapur	16 0	15 8	19 0	18 8	14 0	8 0	8 0	14 0	21 0	19 0	19 0	19 0	29 0	25 0	24 0	22 0	17 0	17 0	22 0	21 0	22 0	21 4	160 0	160 0	11 0	10 8
Kheri	15 8	15 8	19 0	17 0	8 0	8 0	14 0	14 0	22 0	22 0	20 0	20 0	22 0	22 0	15 0	15 0	16 0	16 0	23 0	23 0	22 0	22 0	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	14 11	14 6	18 12	18 12	6 4	6 4	7 8	7 13	16 4	16 9	13 2	12 8	...	...	...	...	17 8	17 13	17 8	17 3	20 0	21 14	...	...	14 12	13 11
Bánswára	17 8	16 4	17 8	17 8	6 4	6 4	9 6	9 6	8 12	8 12	...	...	...	...	...	...	16 4	16 4	20 5	20 0	10 0	10 10	...	...	10 5	10 5
Meywar (Oodeypore)	11 15	11 11½	13 10½	14 1	7 13	7 13	8 3½	8 3½	12 14½	14 1	11 11½	11 11½	§	§	10 8½	10 8½	13 4½	14 7½	13 4½	13 10½	10 8½	10 2½	160 0	160 0	10 15	10 15
Sirohi	11 12	11 12	14 0	12 0	6 8	6 0	7 8	7 0	13 0	13 0	13 8	13 4	...	14 0	19 0	19 0	14 0	14 0	14 4	14 8	9 0	9 0	160 0	160 0	12 0	12 0
Erinpura	13 0	12 14	16 12	17 1	...	...	9 0	8 8	15 0	15 0	14 4	14 1	...	...	...	...	18 2	18 6	...	...	...	...	260 0	260 0	12 0	12 0
Ajmere	13 8	13 0	17 0	16 8	3 0	3 0	8 0	8 0	17 0	17 0	15 0	14 8	...	...	...	...	17 8	17 8	16 0	16 0	18 0	...	80 0	80 0	12 0	12 0
Abu	10 14	10 14	15 0	15 0	6 4	6 4	8 0	8 0	...	...	12 0	12 0	...	...	...	...	15 0	14 12	13 8	13 0	10 0	10 0	...	...	11 0	11 0
Kishengarh	14 8	14 4	18 0	17 8	9 8	9 0	10 8	10 0	18 8	18 4	15 8	15 0	...	...	...	...	19 4	18 4	16 4	17 12	...	...	120 0	...	13 0	18 0
Boondee	17 0	17 0	23 0	23 0	7 8	7 8	8 0	8 0	22 0	22 0	17 0	17 0	...	...	...	...	19 8	19 8	20 0	20 0	...	...	160 0	160 0	11 0	11 8
Kotah	15 0	15 0	12 0	12 0	7 0	7 0	9 0	9 0	20 0	18 0	11 0	13 0	...	...	...	...	17 0	17 0	16 0	16 0	11 0	11 0	240 0	240 0	10 0	10 0
Jhalláwar	13 3	13 4	12 15	12 15	7 5½	7 5½	9 6	9 12	17 6½	16 11½	13 15½	13 15½	...	...	11 1	11 1	15 15	16 1	17 2	17 2	7 13½	7 13½	175 0	175 0	10 3	10 3
Tonk	14 0	14 12	20 8	22 5	9 9	9 9	10 10	10 10	23 0	24 7	18 8	19 10	...	...	...	...	21 0	23 7	...	...	...	...	100 0	100 0	11 0	11 6
Jeypore	14 4	14 0	20 0	20 0	5 0	5 0	8 4	8 4	21 8	21 0	18 0	18 0	...	...	13 8	13 0	18-0 to 19 4	18-0 to 19 8	20 0	20 0	21 0	21 0	115 0	115 0	12 0	12 0
Kerauli	15 0	15 0	20 3	20 0	10 0	11 4	11 4	11 9	20 0	18 12	17 3	16 9	...	...	12 8	12 8	20 3	20 0	...	...	22 8	22 8	200 0	200 0	10 15	11 4
Dholpur	13 8	13 8	18 9	19 1	11 4	11 4	12 6	12 6	17 1	17 1	16 13	16 15	...	...	13 8	13 8	19 7	19 6	...	...	22 8	22 10	100 0	90 0	11 9	11 8
Bhartpur	14 2	14 2	19 14	19 4	7 12	7 12	9 0	9 0	18 0	18 0	16 12	16 4	...	...	12 4	12 4	21 0	20 8	18 8	18 8	20 0	20 0	160 0	160 0	11 12	11 12
Alwar	15 12	16 2	21 8	22 2	8 0	8 0	10 11	10 9	21 8	21 7	18 10	18 6	...	...	14 8	14 8	21 12	21 8	21 11	22 2	31 0	31 0	200 0	200 0	12 12	12 12
Deoli Cantonment	15 8	15 13	20 8½	20 8	4 0	4 0	9 0	9 0	21 1	21 0	17 12	18 0	...	...	...	...	20 7	20 10½	...	...	...	...	220 0	222 0	12 0	12 0
Nasirabad Cantonment	14 3½	13 15	18 0	18 0	7 0	7 0	8 0	8 0	18 0½	17 0½	15 0	15 0	...	...	12 0	12 0	19 0	19 0	16 8½	15 8	12 0	12 0	90 0	90 0	12 4	12 4
Hilly Tracts of Meywar	11 0	11 0	14 0	14 0	...	...	7 8	8 0	...	...	...	...	...	...	...	...	12 0	13 8	15 0	15 0	...	...	‖	‖	11 0	11 0
Balmer	11 0	11 0	...	...	5 0	5 0	6 8	6 8	...	...	12 3	12 3	...	...	...	...	9 12	9 12	...	...	...	...	260 0	260 0	13 4	13 4
Anádra	12 3	11 14	15 4	14 12	6 4	6 2	8 0	8 0	...	...	14 0	14 0	...	...	...	...	16 8	15 8	14 8	14 8	11 0	10 14	...	...	12 0	12 0
Shahpura	14 4	13 12	17 0	16 8	9 4	8 12	11 6	10 8	18 0	17 0	...	15 0	...	...	...	...	17 12	17 0	...	15 4	...	...	160 0	160 0	11 8	12 0
Western—																										
Jodhpur	12 3	11 14	16 4	17 8	6 4	6 4	7 8	7 8	15 0	15 10	13 12	13 2	...	...	...	...	14 11	17 3	12 8	15 0	...	...	...	...	13 12	13 7
Jaisulmer	10 0	9 12	...	...	8 0	8 0	9 4	9 0	13 10	12 10	11 12	10 12	...	...	...	...	10 9	10 0	...	...	...	...	...	...	21 0	21 0
Bickanir	11 4	11 6	...	...	3 2	3 2	6 11	6 11	...	...	13 8	13 0	...	...	...	...	15 0	15 8	...	...	8 0	8 0	100 0	100 0	13 4	13 4
Central India—																										
Indore	13 0	13 4	13 0	13 0	7 0	7 0	8 0	8 0	19 0	18 4	15 8	15 8	...	•	...	•	16 0	16 0	21 0	21 0	16 0	16 0	120 0	120 0	10 4	10 4
Nimach Cantonment	13 0	13 0	18 11	19 0	8 0	8 0	10 0	10 0	17 11	18 0	15 0	15 0	...	...	...	...	18 0	18 8	17 11	18 0	17 0	18 0	160 0	160 0	12 0	11 13
Baghelkhand (Satna)	16 8	16 0	21 8	20 8	8 0	8 0	15 0	14 0	19 8	19 0	5 0	15 0	...	...	...	...	17 8	17 8	...	...	20 0	20 8	180 0	160 0	10 8	10 8
Goona	15 0	15 0	15 0	15 0	8 0	8 0	8 4	8 4	17 8	17 8	12 0	...	...	...	...	...	18 0	18 0	18 0	18 0	...	...	200 0	200 0	10 0	10 0
Gwalior	11 9	11 9	13 3	13 14	7 4	7 4	8 2	8 4	14 2	14 12	13 8	13 10	...	...	9 1	9 1	15 14	16 10	15 7	15 11	18 2	18 13	126 14	126 14	10 0	10 0

* No sale. † For unhusked grain. ‡ For husked grain. § Not procurable. ‖ Six pies per bundle.

r In sub-divisions retail prices of salt per rupee are :—Begusarai 9-4 sers and Jamui 9 sers.

s In sub-divisions retail prices of salt per rupee are :—Buxar 10-8 sers, Bhaboua 9-8 sers, and Sasseram 10-4 sers.

t In sub-divisions retail prices of salt per rupee are :—Madhubani 10 sers and Tajpore 10-8 sers.

u At Hajipore and Sitamarhi retail price of salt 10 sers per rupee.

v At Bettiah retail price of salt 9-8 sers per rupee.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	17 0	18 0	22 0	22 0	...	...	10 0	10 0	23 0	23 0	19 0	19 0	*	*	*	*	25 0	25 0	18 0	18 0	*	*	85 0	85 0	10 0	10 0
Ferozepore	17 0	17 0	25 0	25 0	...	...	11 0	10 0	24 0	24 0	20 0	19 0	*	*	16 0	16 0	22 0	22 0	24 0	24 0	13 0	12 0	100 0	100 0	13 0	13 0
Montgomery	16 0	16 0	23 0	20 0	...	...	10 0	10 0	23 0	21 0	15 0	16 0	†	†	24 0	20 0	20 0	21 0	20 0	18 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	17 0	17 0	23 0	23 0	...	...	11 0	10 0	21 0	22 0	19 0	19 0	*	*	*	*	15 0	23 0	20 0	20 0	13 0	22 0	130 0	130 0	11 0	21 0
Delhi	15 0	15 0	22 0	21 0	...	...	12 0	12 0	22 0	20 0	16 0	17 0	...	...	12 0	12 0	22 0	22 0	21 0	20 0	22 0	22 0	80 0	70 0	11 0	10 0
Rohtak	16 0	16 0	20 0	20 0	...	...	11 0	11 0	23 0	23 0	20 0	20 0	*	*	*	*	24 0	24 0	18 0	18 0	20 0	20 0	120 0	120 0	12 0	11 0
Karnál	16 0	16 0	23 0	23 0	...	...	12 0	12 0	25 0	25 0	17 0	17 0	22 0	22 0	17 0	17 0	25 0	24 0	23 0	23 0	19 0	21 0	140 0	140 0	10 0	10 0
Lahore	16 0	16 0	24 0	24 0	...	...	9 0	9 0	24 0	24 0	18 0	14 0	†	†	20 0	20 0	21 0	21 0	21 0	21 0	12 0	12 0	100 0	100 0	12 0	12 0
Sub-montane—																										
Umballa	18 0	18 0	24 0	24 0	...	...	12 0	12 0	24 0	24 0	20 0	20 0	20 0	20 0	12 0	12 0	24 0	24 0	23 0	23 0	16 0	16 0	130 0	130 0	12 0	12 0
Ludhiana	19 0	19 0	26 0	25 0	...	...	12 0	11 0	26 0	26 0	22 0	22 0	*	...	20 0	20 0	25 0	25 0	26 0	25 0	14 0	14 0	110 0	110 0	13 0	13 0
Jullundur	18 0	18 0	24 0	24 0	...	...	8 0	8 0	24 0	24 0	18 0	18 0	‡	‡	20 0	20 0	20 0	22 0	24 0	26 0	‡	‡	100 0	100 0	12 8	12 8
Hoshiárpur	18 0	18 0	23 0	24 0	...	...	10 0	12 0	24 0	24 0	20 0	19 0	14 0	14 0	24 0	20 0	22 0	22 0	23 0	23 0	20 0	13 0	100 0	90 0	13 0	13 0
Gurdáspur	17 0	17 0	22 0	22 0	...	...	12 0	12 0	22 0	22 0	14 0	14 0	*	*	12 0	12 0	20 0	20 0	22 0	22 0	10 0	8 0	120 0	120 0	13 0	12 0
Amritsar	17 0	17 0	22 0	22 0	...	...	10 0	11 0	22 0	23 0	18 0	18 0	†	*	18 0	18 0	22 0	22 0	23 0	22 0	*	...	90 0	90 0	13 0	13 0
Hills—																										
Simla	13 0	13 0	...	†	...	...	9 0	9 0	16 0	16 0	15 0	15 0	16 0	†	...	†	17 0	16 0	16 0	16 0	10 0	11 0	65 0	65 0	9 0	9 0
Kangra	13 0	13 0	18 0	17 0	...	...	12 0	12 0	12 0	12 0	10 0	10 0	24 0	24 0	8 0	8 0	17 0	16 0	17 0	17 0	16 0	14 0	100 0	100 0	9 0	10 0
North-western—																										
Siálkote	17 0	17 0	24 0	24 0	...	...	13 0	13 0	23 0	23 0	22 0	22 0	†	†	25 0	25 0	22 0	22 0	22 0	22 0	14 0	12 0	160 0	160 0	13 0	13 0
Gujranwála	16 0	17 0	24 0	24 0	...	...	1 0	11 0	21 0	21 0	15 0	15 0	*	*	10 0	10 0	20 0	20 0	19 0	19 0	8 0	8 0	90 0	90 0	18 0	13 0
Gujrat	17 0	17 0	22 0	22 0	...	...	9 0	9 0	20 0	20 0	18 0	18 0	*	*	12 0	12 0	20 0	20 0	19 0	19 0	*	11 0	120 0	120 0	13 0	13 0
Jhelum	17 0	16 0	22 0	22 0	...	...	10 0	10 0	21 0	21 0	18 0	19 0	*	*	10 0	‡	20 0	20 0	20 0	20 0	11 0	*	160 0	160 0	14 0	14 0
Ráwalpindi	15 0	15 0	22 0	22 0	...	...	11 0	11 0	23 0	23 0	17 0	17 0	‡	‡	16 0	16 0	19 0	19 0	18 0	19 0	17 0	17 0	100 0	96 0	13 8	13 8
Hazára	13 0	13 0	19 0	18 0	...	...	11 0	11 0	...	‡	16 0	12 0	*	‡	12 0	12 0	17 0	16 0	17 0	16 0	*	*	120 0	80 0	11 0	11 0
Peshawar	14 0	14 0	21 0	22 0	...	...	10 0	10 0	24 0	23 0	15 0	15 0	*	*	19 0	19 0	16 0	16 0	19 0	19 0	23 0	23 0	93 0	108 0	40 0	40 0
Kohat	13 0	12 0	19 0	20 0	...	...	11 0	11 0	17 0	17 0	16 0	16 0	‡	†	16 0	22 0	16 0	16 0	20 0	15 0	‡	†	130 0	130 0	60 0	60 0
Western—																										
Shahpur	16 0	16 0	22 0	22 0	...	...	10 0	9 0	22 0	22 0	20 0	20 0	20 0	20 0	17 0	18 0	20 0	20 0	20 0	20 0	10 0	10 0	240 0	240 0	13 0	13 0
Jhang	17 0	16 0	26 0	25 0	...	...	10 0	10 0	22 0	22 0	19 0	19 0	20 0	20 0	20 0	16 0	16 0	20 0	20 0	20 0	10 0	10 0	240 0	200 0	12 8	12 12
Mooltan	14 0	14 0	23 0	22 0	...	...	11 0	11 0	20 0	20 0	17 0	17 0	*	*	22 0	22 0	17 0	17 0	18 0	18 0	*	*	100 0	100 0	12 0	12 0
Bannu	15 0	16 0	20 0	21 0	...	...	10 0	10 0	20 0	21 0	16 0	17 0	8 0	8 0	8 0	8 0	18 0	18 0	21 0	20 0	12 0	11 0	68 0	60 0	40 0	40 0
D. I. Khán	15 0	14 0	24 0	24 0	...	...	8 0	8 0	22 0	22 0	19 0	19 0	15 0	15 0	5 0	5 0	17 0	18 0	16 0	16 0	†	†	112 0	112 0	43 0	42 0
Muzaffargarh	15 0	15 0	23 0	23 0	...	...	12 0	12 0	16 0	16 0	17 0	17 0	†	†	†	†	17 0	17 0	...	†	11 0	11 0	110 0	110 0	12 0	12 0
D. G. Khán	15 0	15 0	20 0	21 0	...	...	10 0	10 0	19 0	21 0	18 0	19 0	‡	‡	*	‡	16 0	17 0	...	‡	*	‡	75 0	75 0	27 0	27 0
Sind and Baluchistan—																										
Karáchi	11 8	11 8	18 0	18 0	8 0	8 0	11 0	11 0	16 0	16 0	13 0	13 0	†	†	†	†	16 0	15 0	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0
Hyderabad (Gidu Bandar)	11 8	11 0	18 8	18 8	7 8	7 0	9 8	9 8	18 8	18 8	14 8	15 0	...	...	...	...	13 8	11 8	...	...	...	...	140 0	160 0	11 8	11 8
Thar and Párkar (Umarkot)	12 0	12 0	...	...	...	...	12 0	12 0	...	...	12 0	12 0	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 0	12 0
Sukkur	13 4	13 8	18 8	17 8	8 8	8 12	11 8	14 8	20 0	20 0	18 4	17 8	...	...	...	...	17 0	17 0	...	...	11 0	11 0	120 0	160 0	12 13	12 8
Shikárpur	11 8	11 8	15 8	15 8	8 12	7 0	9 8	8 0	19 8	19 8	19 8	18 0	...	...	...	...	14 8	14 8	...	...	9 0	8 8	160 0	140 0	11 8	11 8
Upper Sind Frontier	12 0	12 8	16 0	15 0	8 0	9 0	10 0	11 0	24 0	24 0	19 0	19 0	...	...	...	...	14 8	15 0	...	...	10 0	...	160 0	160 0	11 0	11 0
Quetta	12 4	12 2	13 0	12 10	5 0	5 0	8 2	7 6	15 8	16 0	†	...	†	...	†	...	12 0	12 0	13 8	12 8	†	...	64 0	64 0	0 0	0 0

Bombay—																														
Konkan—																														
Karwar	12 0	11 8	...	...	7 0	7 0	11 8	11 0	20 0	20 0	...	...	24 0	24 0	12 0	12 0	12 0	12 0	...	...	10 0	9 0	213 5	213 5	11 0	11 0
Ratnágiri	9 4	9 4	...	...	9 4	9 4	10 9	10 9	15 10	15 10	13 8	13 8	16 7	16 7	...	...	13 4	11 14	...	...	9 9	9 9	135 0	135 0	11 0	11 0
Colaba (Alibág)	10 0	8 0	...	...	...	...	11 4	11 4	...	...	...	...	...	...	...	...	12 0	10 0	...	...	...	...	90 0	90 0	12 0	12 0
Bombay	9 1	9 9	17 0	16 2	6 7	6 7	10 13	10 10	18 8	18 10	12 9	12 6	19 5	15 1	12 15	12 3	13 3	13 11	17 15	15 1	7 3	7 6	67 1	68 15	10 1	10 1
Tanna (Salsette)	8 0	8 0	...	...	7 3	7 3	9 7	9 7	...	...	11 4	11 4	...	...	...	...	12 5	12 5	...	...	6 7	7 1	53 2	71 2	12 4	12 4
Deccan—																										
Dharwar (Hubli)	15 0	15 0	...	...	11 0	10 0	12 0	11 0	25 0	25 0	23 0	21 0	31 0	31 0	...	...	14 0	13 0	...	...	26 0	26 0	80 0	80 0	9 0	9 0
Belgaum	16 8	15 0	...	...	12 0	12 0	13 0	12 8	21 0	20 0	19 0	19 0	25 0	26 0	17 0	17 0	15 0	12 8	...	...	12 8	11 8	67 0	70 0	12 0	12 0
Satara	10 11	10 11	13 0	13 0	9 9	8 3	10 0	10 0	13 5	13 5	12 15	12 5	16 5	16 5	18 3	18 3	16 4	16 4	19 2	19 2	12 6	16 8	97 1	97 1	11 10	11 10
Sholápur	14 1	14 8	17 6	17 6	7 9	8 8	9 7	10 6	19 6	19 13	17 7	18 6	...	...	...	...	12 0	12 0	...	...	13 13	14 3	82 10	82 10	11 8	11 8
Bijápur	13 5	13 5	10 4	10 4	7 3	7 3	9 15	9 15	18 0	18 0	16 3	16 3	...	...	...	...	14 14	14 14	...	...	10 2	10 2	80 0	80 0	9 10	9 10
Poona (City)	11 6	11 8	13 9	10 3	8 9	8 9	9 3	9 13	13 1	14 2	12 10	11 8	16 6	16 6	...	...	13 13	13 13	...	...	14 7	13 15	60 13	60 13	11 2	11 2
Khandesh—																										
Ahmadnagar	12 14	13 6	...	...	8 0	8 0	9 1	9 1	15 0	15 0	13 0	13 8	...	...	...	...	16 3	16 10	...	...	12 0	11 8	85 0	85 0	11 6	11 6
Násik	14 12	14 12	...	...	9 0	9 0	10 8	10 8	...	...	14 6	14 4	17 10	18 3	...	...	17 2	17 2	...	...	11 4	11 4	106 8	106 8	12 12	12 12
Khandesh (Dhulia)	12 14	12 14	...	...	7 8	7 8	9 6	9 6	15 7	15 7	14 1	12 7	...	...	12 10	12 10	14 13	14 13	...	...	...	...	106 0	106 0	10 8	10 8
Guserat—																										
Surat	12 0	12 0	13 0	13 0	6 0	6 0	8 0	8 0	15 0	15 0	14 0	14 0	...	...	6 0	6 0	10 0	10 0	...	...	8 0	8 0	100 0	120 0	12 0	12 0
Broach	11 0	11 0	...	...	7 8	7 8	9 8	9 8	14 0	14 0	12 8	12 8	...	...	...	...	12 8	12 8	...	...	12 0	12 0	120 0	120 0	12 12	12 12
Kaira	11 13	11 13	17 12	17 12	7 10	7 10	10 0	10 0	16 0	16 0	13 14	13 14	16 0	16 0	...	...	14 8	13 5	...	...	10 0	10 10	90 0	90 0	13 8	13 5
Baroda Camp (Sadar Bazar)	9 2	9 2	8 9	...	6 4½	6 4½	6 15	6 15	13 2½	13 11	12 9	12 9	12 9	13 11	...	...	11 3½	11 3½	...	...	9 2	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	11 8	11 8	...	...	6 0	6 8	8 0	8 0	14 0	15 0	14 0	14 0	...	...	...	...	16 0	16 0	...	...	10 0	10 0	80 0	80 0	13 8	13 8
Panch Mahals (Godhra)	10 0	10 0	...	...	7 2	8 0	10 0	10 0	17 6	17 6	13 2	13 2	17 6	17 6	...	...	15 0	15 0	16 0	17 6	9 4	12 6	160 0	160 0	11 2	11 2
Deesa Cantonment	12 13	12 8	12 0	11 6	7 0	7 0	8 0	8 0	14 8	13 11	14 0	14 0	...	...	...	...	15 0	15 0	...	...	9 8	9 8	150 0	150 0	11 0	11 12
Kathiawar—																										
Rájkot	13 0	11 12	...	...	6 8	6 8	7 12	7 8	13 12	13 5	13 0	11 12	...	...	...	...	15 8	13 8	...	...	7 8	7 8	100 0	100 0	40 0	40 0
Central Provinces—																										
Western—																										
Nimár	14 4	14 4	...	...	7 8	7 8	11 7	11 7	16 8	16 8	...	...	...	...	...	...	14 3	14 3	...	...	10 11	10 11	120 0	120 0	10 13	10 13
Khandwa-Ásirgarh Cant.	13 0	13 0	...	...	9 0	9 0	11 0	11 0	16 0	15 11	15 0	14 0	...	...	13 0	13 0	15 14	14 0	...	...	9 8	9 8	160 0	160 0	10 0	10 0
Hoshangabad	13 8	13 0	...	...	7 8	7 8	9 0	9 0	16 0	16 0	...	...	...	...	...	...	20 0	18 0	...	...	10 8	10 8	80 0	80 0	9 8	9 8
Betul	13 9	13 9	...	...	9 9	9 9	10 0	10 0	17 7	17 7	...	...	...	...	...	...	18 4	18 4	...	...	11 6	11 6	320 0	320 0	7 9	7 9
Chhindwára	14 0	14 0	...	...	8 0	8 0	...	10 0	20 9	20 9	...	...	...	...	...	...	...	21 11	...	...	10 8	10 8	160 0	160 0	9 2	9 2
Nágpur	16 4	16 14	...	...	8 12	8 7	12 8	12 3	21 4	20 10	...	...	...	...	...	...	20 0	19 11	...	...	12 8	11 4	119 0	119 0	9 13	9 13
Wardha	18 7	17 2	...	...	10 0	10 0	11 7	11 7	24 0	24 0	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	124 0	124 0	9 10	9 10
Central—																										
Narsinghpur	14 10	13 8	...	...	9 3	8 15	12 11	9 12	...	17 0	...	...	...	...	...	...	24 3	17 10	...	...	13 11	13 10	200 0	200 0	9 2	9 10
Saugor	15 14	14 13	...	...	8 10	9 4	9 8	10 4	...	...	...	...	...	...	...	...	19 10	17 1	...	...	10 8	10 8	180 0	180 0	9 1	9 2
Damoh	17 14	16 0	...	...	10 15	11 7	11 7	12 11	...	...	...	...	...	...	...	...	20 0	17 2	...	...	10 11	10 11	200 0	200 0	9 2	9 2
Jubbulpore	14 0	13 2	...	...	7 13	8 0	10 0	8 2	17 13	17 0	...	...	...	...	...	...	18 13	17 2	...	...	10 0	10 0	130 0	120 0	9 0	9 6
Mandla	16 0	15 0	...	...	10 0	8 0	12 0	10 0	20 0	19 0	...	...	...	...	...	...	22 0	22 8	...	...	10 0	9 0	256 0	216 0	9 8	9 8
Seoni	16 9	14 15	...	...	10 3	10 3	13 9	13 9	...	...	...	...	...	...	...	...	21 5	19 8	...	...	10 15	10 15	200 0	200 0	9 10	9 10
Bálághát	18 6	18 6	...	...	13 2	13 2	17 14	17 14	...	...	...	...	...	...	...	...	19 3	19 3	...	...	12 8	12 8	192 0	192 0	9 0	9 0
Bhandára	17 8	17 8	...	...	10 0	10 0	16 4	16 4	...	...	...	...	...	...	...	...	22 8	23 12	...	...	10 0	10 0	200 0	200 0	9 2	9 2
Chánda	17 13	17 13	...	...	...	...	17 10	17 10	26 9	26 9	...	...	...	...	...	...	15 8	15 8	...	...	10 0	10 0	400 0	400 0	8 14	8 14
Eastern—																										
Bilaspur	19 14	19 14	...	...	10 3	10 3	10 10	14 10	...	...	...	...	...	...	...	...	16 12	14 0	...	...	15 4	10 15	96 0	96 0	8 13	8 0
Raipur	19 11	19 11	...	...	10 4	10 4	15 15	15 15	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 0	13 0	80 0	80 0	8 0	8 0
Sambalpur	14 14	14 0	...	...	12 4	12 4	17 8	18 6	...	...	...	...	...	...	...	...	12 0	12 0	...	...	8 0	8 0	160 0	160 0	8 12	9 3
Berar—																										
Buldána	16 0	16 0	...	...	8 0	8 0	10 0	10 0	20 0	20 0	17 0	17 0	...	...	...	...	16 0	17 0	...	...	10 0	11 0			9 0	9 0
Básim	17 13	17 5	...	...	8 0	7 8	10 0	10 0	24 10	24 0	24 0	24 0	...	...	...	...	21 5	20 10	...	...	13 0	15 5			9 0	9 0
Akola	16 0	16 0	...	...	7 0	7 0	8 0	8 0	18 0	18 0	15 0	15 0	...	...	...	...	18 0	18 0	...	...	15 0	15 0	§	§	10 0	10 8
Ellichpur	14 0	14 0	8 0	8 0	7 0	7 0	8 6	8 6	18 0	18 12	16 0	16 0	...	...	...	...	15 0	14 12	...	...	18 0	...			9 4	9 4
Amráoti	15 0	15 0	...	...	6 13	7 0	8 2	8 0	19 10	19 0	14 0	14 0	...	...	...	...	16 0	16 0	...	...	12 6	12 0			9 0	9 0
Wun	14 8	14 0	...	...	9 0	9 0	10 0	10 0	19 0	20 0	...	...	...	...	...	...	16 0	16 0	...	...	20 0	20 0			10 0	10 0
Nizam's Territories—																										
Secunderabad	14 13	13 13	...	...	6 12	6 12	11 1	10 14	18 13	18 13	...	16 12	...	...	...	...	13 13	13 3	...	...	20 1	18 13	125 0	125 0	8 12	8 14
Bolárum	14 7	14 1	...	...	7 11	7 11	9 0	9 5	23 2	19 15	...	...	...	...	...	...	14 7	14 1	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	12 0	11 0	...	...	7 0	6 12	9 12	9 8	21 0	18 8	21 0	21 0	...	...	...	...	15 0	13 8	...	...	...	...	120 0	120 0	9 12	9 8

* Not produced. † Not procurable. ‡ No sale. § Firewood is sold by head-load, cart-load, and bullock-load.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1889—*concluded*.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thúr Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	...	12 10	12 10	13 6	13 6	•	•	•	•	20 6	20 6	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	8 2	8 2	...	...	12 10	12 10	14 13	14 13	•	•	•	•	21 13	21 13	...	...	...	...	...	...	...	...	128 13	128 13	13 5	13 5
South, central—																										
Coimbatore	9 13	9 13	...	...	12 10	12 10	13 10	13 10	21 11	21 11	25 6	25 6	26 3	26 3	...	...	...	...	...	...	...	...	133 10	133 10	11 11	11 11
Nilgiris	8 8	8 8	...	...	9 10	10 6	11 3	11 3	20 0	19 10	16 13	18 3	20 3	20 3	...	...	...	...	...	...	...	...	161 13	161 13	10 2	10 2
Salem	10 3	10 3	...	...	13 2	12 3	14 2	13 3	22 13	25 0	21 5	21 5	30 13	29 2	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	13 6	13 6	...	...	12 10	12 5	14 0	13 8	30 14	30 14	20 11	19 11	37 13	37 13	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	...	13 6	13 6	14 0	15 2	31 6	31 6	25 6	25 6	34 0	34 0	...	...	...	...	...	...	...	...	155 8	155 8	11 5	11 5
Cuddapah	14 0	13 3	...	...	12 13	12 13	14 14	15 6	26 2	24 8	22 8	24 11	32 5	32 5	...	...	...	...	...	...	...	...	140 0	140 0	12 10	12 10
Kurnool	11 6	11 6	...	...	11 6	11 6	12 3	12 3	21 14	21 11	20 0	20 0	•	•	...	...	...	...	...	...	...	...	113 0	124 10	11 11	11 11
East Coast, north—																										
Ganjam	10 5	10 5	...	...	12 3	12 3	13 0	13 0	•	•	•	•	16 13	19 13	...	...	...	...	...	...	...	...	194 6	194 6	12 0	11 3
Vizagapatam	13 0	13 0	...	...	9 0	9 8	10 3	10 11	19 6	21 2	19 13	21 13	19 3	19 3	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godavari	13 8	13 8	...	...	14 14	14 14	16 0	16 0	23 0	23 0	21 2	21 2	29 2	27 5	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	9 6	10 6	...	...	13 2	13 11	13 13	14 5	22 2	22 2	•	•	25 5	23 5	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	9 14	9 14	...	...	12 14	12 14	14 0	14 0	22 2	22 2	20 14	20 14	25 8	25 8	...	...	...	...	...	...	...	...	93 5	93 5	11 11	11 11
East Coast, south—																										
Madras	10 10	10 10	...	...	11 10	11 10	13 6	13 6	•	•	•	•	26 0	26 0	...	...	...	...	...	...	...	...	89 14	89 14	12 5	12 5
Chingleput	•	•	...	...	13 8	12 3	14 5	16 0	•	•	20 8	17 3	27 6	27 6	...	...	...	...	...	...	...	...	122 8	122 8	12 0	12 0
N. Arcot	9 6	8 13	...	...	11 10	12 3	13 3	14 2	•	•	•	•	34 3	34 3	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 5
S. Arcot	8 10	8 10	...	...	13 14	13 14	14 14	14 14	•	•	27 0	27 0	27 0	27 0	...	...	...	...	...	...	...	...	209 0	200 0	11 11	10 13
Tanjore	8 2	8 2	...	...	12 8	12 8	15 0	15 0	•	•	26 2	26 2	31 11	31 11	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Trichinopoly	8 10	8 10	...	...	12 3	12 10	12 11	13 2	19 10	•	21 10	21 10	24 14	23 10	...	...	...	...	...	...	...	...	143 6	143 6	13 0	13 0
Southern—																										
Tinnevelly	8 8	8 8	...	...	11 2	11 2	12 13	12 13	•	•	•	•	•	•	...	...	...	...	...	...	...	...	53 5	52 8	15 3	14 13
Madura	10 2	9 6	...	...	12 10	12 10	13 8	13 8	25 14	25 14	23 8	23 8	27 2	27 2	...	...	...	...	...	...	...	...	131 3	131 3	13 10	13 10
Mysore—																										
Mysore	10 8	11 0	9 8	10 0	10 12	10 8	12 0	12 0	30 0	30 0	30 0	28 0	29 0	28 8	20 0	12 0	11 12	12 0	...	...	13 0	12 0	102 0	96 0	8 4	8 0
Bangalore	10 8	10 8	11 0	11 0	9 8	9 8	11 8	11 8	23 0	23 0	...	...	32 0	32 0	...	...	11 8	11 8	...	...	14 8	13 8	96 0	96 0	9 4	9 8
Kolar	10 0	10 0	9 0	9 0	10 0	10 8	13 8	14 0	26 0	27 0	...	...	42 0	40 0	...	...	10 0	10 4	27 0	27 0	15 0	16 0	144 0	156 0	9 0	9 0
Tumkur	11 0	11 0	10 8	11 0	12 0	11 0	13 0	12 0	...	...	...	...	40 0	40 0	...	...	11 0	11 0	...	...	16 0	15 0	340 0	340 0	9 0	9 0
Hassan	...	...	10 0	10 0	12 8	12 0	15 0	13 0	...	...	...	...	42 0	42 0	...	...	12 0	11 0	...	...	15 0	12 0	96 0	96 0	8 8	8 0
Kadur	10 0	10 0	11 0	11 0	16 0	15 0	18 0	18 0	...	...	...	...	48 0	48 0	...	...	13 0	13 0	...	...	10 0	10 0	320 0	320 0	9 0	10 0
Shimoga	12 10	11 9	...	12 10	11 9	11 9	14 11	14 11	31 8	29 7	...	...	48 5	33 10	...	...	14 11	12 10	...	...	...	...	480 0	480 0	10 8	10 8
Chitaldrug	13 0	13 0	15 0	14 0	11 0	10 0	13 0	10 0	48 0	48 0	32 0	32 0	55 0	55 0	70 0	65 0	12 0	12 0	...	...	18 0	20 0	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	13 8	13 8	16 8	15 8	...	...	...	...	33 0	35 8	...	...	25 0	23 8	...	...	...	...	110 0	110 0	10 0	10 0
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

• No sale.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLVII of 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 25th February, 1888. Total.	Receipts for week ending 25th February, 1888. Per mile open.	Total mean length open.	Receipts for week ending 23rd February, 1889. Total.	Receipts for week ending 23rd February, 1889. Per mile open.	Total Receipts from 1st April, 1887, to 25th Feb., 1888. Total.	Total Receipts from 1st April, 1887, to 25th Feb., 1888. Per mile open per week.	Total Receipts from 1st April, 1888, to 23rd Feb., 1889. Total.	Total Receipts from 1st April, 1888, to 23rd Feb., 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
9th Mar., 1889	East Indian	1,514	10,37,190	685	1,514	9,51,115	628	4,15,48,256	584	3,95,93,509	557	...	19,54,747
2nd ditto	Rajputana-Malwa (a)	1,664	4,23,532	254	1,664	4,25,000	255	1,50,23,155	191	1,67,16,364	214	16,93,209	...
9th ditto	Sindia	75	9,751	130	75	8,165	109	4,02,283	114	3,29,574	94	...	72,709
9th ditto	Patna-Gya	57	12,383	216	57	8,897	156	4,65,442	173	4,31,200	160	...	34,242
2nd ditto	Bengal-Nagpur (b)	186	24,719	133	293	60,830	207	12,74,027	145	15,62,139	162	2,88,112	...
9th ditto	Dildarnagar-Ghazipur	12	1,150	96	12	611	51	43,258	77	40,368	72	...	2,890
2nd ditto	Mysore	140	10,405	74	173	11,610	67	4,63,088	71	5,31,827	81	68,139	...
2nd ditto	Southern Mahratta(c)	850	59,207	70	854	84,533	99	28,75,958	78	35,25,074	88	6,49,116	...
23rd Feb., 1889	Indian Midland	130	10,783	79	437	(d)49,991	114	1,93,337	83	(d)8,52,391	102	6,59,054	...
23rd ditto	Villupuram-Dharmaveram (*Nellore Branch*)	83	3,642	44	83	6,015	72	(e) 79,151	41	2,21,900	57	1,42,749	...
23rd ditto	Bareilly-Pilibhit	36	2,708	75	36	2,023	56	80,569	49	81,990	50	1,421	...
2nd Mar., 1889	Lucknow-Sitapur-Sihramau	105	5,461	52	105	6,640	63	1,92,461	39	2,35,129	48	42,668	...
	Total	4,858	16,00,931	330	5,303	16,15,430	305	6,26,41,585	284	6,41,21,465	277	14,79,880	...
	State Lines worked by Government.												
2nd Mar., 1889	North-Western (f)	2,470	5,20,688	211	2,390	4,39,020	184	1,89,91,273	177	2,29,31,097	204	39,39,824	...
2nd ditto	Oudh & Rohilkhand(g)	693	1,67,329	241	692	1,27,594	184	61,49,236	190	60,61,980	186	...	87,256
23rd Feb., 1889	Wardha Coal	45	19,252	428	45	22,822	507	6,83,911	321	7,66,058	303	82,147	...
2nd Mar., 1889	Bengal Central	125	13,943	112	125	14,030	112	6,06,021	103	6,38,298	109	32,277	...
2nd ditto	Eastern Bengal Railways (h)	645	2,00,964	312	673	1,91,580	285	87,83,087	290	96,61,436	306	8,78,349	...
2nd ditto	Nalhati	27	2,401	88	27	2,103	77	83,843	67	90,717	72	6,874	...
2nd ditto	Tirhoot	259	44,596	172	273	34,222	125	16,22,581	140	14,80,532	121	...	1,42,049
23rd Feb., 1889	Burma	333	90,972	273	441	1,01,169	229	28,97,860	185	28,84,550	152	...	13,310
2nd Mar., 1889	Jorhat	31	640	21	31	1,198	39	45,356	35	55,524	40	10,168	...
2nd ditto	Cherra-Companyganj	7	125	17	7	49	7	10,114	29	7,906	22	...	2,208
	Total	4,635	10,60,910	229	4,704	9,33,787	198	3,98,73,282	190	4,45,78,098	204	47,04,816	...
	Lines worked by Guaranteed Companies.												
2nd Mar., 1889	Madras	840	1,77,271	211	840	1,75,843	209	74,23,746	187	75,91,382	192	1,67,636	...
23rd Feb., 1889	South Indian	654	99,894	153	654	99,937	153	46,14,224	149	49,43,688	161	3,29,464	...
2nd Mar., 1889	Great Indian Peninsula	1,504	8,73,650	581	1,447	8,60,295	595	3,53,81,489	499	3,73,33,374	532	19,51,885	...
2nd ditto	Bombay, Baroda and Central India	461	2,83,311	615	461	2,99,000	649	1,08,58,434	498	1,14,68,550	529	6,10,116	...
	Total	3,459	14,34,126	415	3,402	14,35,075	422	5,82,77,893	356	6,13,36,994	384	30,59,101	...
GRAND TOTAL (Guaranteed and State)		12,952	40,95,967	316	13,409	39,84,292	297	16,07,92,716	271	17,00,36,557	279	92,43,797	...
Gross Estimated Expenses		...	...	...	...	...	...	8,31,75,127	140	8,84,33,758	145	...	...
Net Receipts		...	...	...	...	...	...	7,76,17,633	131	8,16,02,799	134	39,85,166	...
	Assisted Companies.												
9th Mar., 1889	Bengal and North-Western	376	53,891	143	376	53,360	142	18,39,587	103	19,96,024	113	1,56,437	...
9th ditto	Tarakeshwar	22	6,395	287	22	5,678	255	2,39,799	229	2,45,765	235	5,966	...
23rd Feb., 1889	Rohilkhand-Kumaun	67	3,743	56	67	3,859	58	2,84,951	92	3,03,857	99	18,906	...
23rd ditto	Dibru-Sadiya	78	8,051	103	78	9,372	120	3,69,480	100	3,94,780	108	25,300	...
	Total	543	72,080	133	543	72,269	133	27,33,817	106	29,40,426	114	2,06,609	...
	Native States.												
23rd Feb., 1889	The Nizam's Guaranteed Company	277	36,276	131	354	52,631	149	14,49,507	139	16,27,226	116	1,77,719	...
2nd Mar., 1889	The Gaekwar's	59	2,787	47	59	3,390	58	1,42,246	51	1,26,590	46	...	15,727
2nd ditto	The Gaekwar's Mehsana-Vadnagar	21	1,223	58	27	1,060	39	34,732	35	41,275	39	6,543	...
2nd ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	24,763	128	260	38,664	149	9,16,394	100	10,07,981	105	91,587	...
23rd Feb., 1889	Morvi	68	2,025	30	68	3,411	50	1,23,802	39	1,48,812	47	24,920	...
2nd Mar., 1889	Jodhpore	124	9,207	74	124	7,100	57	3,16,382	54	3,15,550	54	...	832
	Total	742	76,281	103	892	1,06,256	119	29,83,153	92	32,67,363	89	2,84,210	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes the Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Includes Bhopal-Itarsi State Railway from 1st January, 1889.
(e) Total receipts from 15th September, 1887, to 25th February, 1888.
(f) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(g) State from 1st January, 1889.
(h) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

M. C. BRACKENBURY, *Major, R.E.,*
Offg. Deputy Secretary.

Calcutta,
The 21st March, 1889.

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SUPPLEMENT TO

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OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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APPENDIX II.

ACCOUNTS AND ESTIMATES.

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FINANCIAL STATEMENT for 1889-90.

Section I.—Preliminary.

1. THE Financial Statement for 1889-90 deals with the Accounts of 1887-88, which have been finally closed, with the Revised Estimate for the current year, 1888-89, and with the Budget Estimates for the coming year, 1889-90. In this Statement tens of rupees are denoted by the symbol Rx.; tens of rupees represent what used to be called conventional sterling; when pounds sterling are meant the words "true sterling" are always added; pounds sterling are also denoted by the customary symbol, and not by Rx.

In previous years columns have been inserted in Statements A and B, showing (1) differences between the Revised and Budget Estimates of the current year, and (2) differences between the Revised Estimate of the current and the Budget Estimate of the coming year. In order that the change in the financial position, as estimated a year ago and as estimated now, may be seen at a glance, it has been decided to add a column showing the increases and decreases resulting from a comparison of the Budget Estimate of the current year with the Budget Estimate of next year.

The magnitude of the financial transactions of the Government of India is now very great, the aggregate of Revenue and Expenditure, as entered in the estimates for 1889-90, being more than Rx. 166,000,000. The Revenue and Expenditure, as recorded in the Accounts, include the gross receipts and working expenses of Indian State Railways and the net receipts of the old Guaranteed Railways, and it is this inclusion which swells the total Revenue and Expenditure and causes them to increase so rapidly.

The Accounts and Estimates include three distinct categories of Revenue and Expenditure—Imperial, Provincial, and Local,—and deal with the transactions of eight Local Governments and Administrations, and of many Local Funds, as well as with those of the Supreme Government.

The Local Governments and Administrations are Madras, Bombay, Bengal, the North-Western Provinces and Oudh, the Punjab, Burma, the Central Provinces, and Assam; all of which enjoy a considerable measure of financial independence.

The transactions of the Government of India are carried on in India in the silver standard, and in England in the gold standard, and are consequently attended with the inconvenience and uncertainty which result from the frequent and considerable fluctuations in the relative value of the two standards which have been experienced in recent years.

The Accounts of the Government of India also include, as I have already stated, the transactions of a great system of Railways, some of which are owned by the Government, being either worked directly by Government, or leased to Companies, while others are owned and worked by Companies to whom a minimum rate of interest is guaranteed; a few are owned and worked by Private Companies which receive a greater or less amount of assistance from the Government. The contracts between Government and the different Railway Companies are numerous and complex, and vary in their terms in the case of different Railways.

For the reasons I have just stated, the preparation of a satisfactory Financial Statement is a task of difficulty. To fully explain the details of every transaction would weary the attention of the most patient reader or listener, while a mere attempt to sketch briefly the leading features of the situation would exclude much valuable information. In such circumstances nothing is practicable but a compromise, and a compromise, from the very nature of the case, cannot be wholly satisfactory to everybody interested.

Section II.—Accounts of 1887-88.

2. In the Financial Statement of March 1888 the Revenue of the year 1887-88, which was then about to close, was estimated at Rx. 77,926,600, and the Expenditure chargeable thereon at Rx. 80,943,300, the deficit being Rx. 3,016,700; the cost of the Special Defence Works, which were being constructed for the protection of the North-West Frontier and the chief places on the Coast, was included in the Expenditure.

A statement was subsequently published in the *Gazette of India* of the 12th May 1888, giving the corrections in that Estimate rendered necessary by the further information at that time available.

This additional information referred only to the Indian portion of the transactions, and not to the Home Accounts, and indicated a net improvement of Rx. 397,000 as compared with the figures of the Financial Statement, the probable deficit of the year 1887-88 being reduced from Rx. 3,016,700 to Rx. 2,619,700,

3. As the process of compilation of the accounts of the year proceeded. the position was shown to have further improved by Rx. 238,000, making the probable deficit Rx 2,381,700. This alteration of the Estimate was telegraphed to the Secretary of State in August 1888, and was adopted in the "latest estimate" laid before Parliament in the Under-Secretary of State's Financial Statement of September 1888. The probable deficit announced to Parliament was, however, Rx. 1,960,800, and not the sum of Rx. 2,381,700 just mentioned. The difference of Rx. 420,900 was due, as explained by Sir John Gorst, to an improvement in the English Account of Rx. 120,900, and to the inclusion as revenue of a special item,* then estimated at Rx. 300,000, representing the gain by exchange on the capital transactions of Subsidized Railways in England, which had been placed under a suspense head in the Revised Estimates pending the decision of the Secretary of State whether it properly formed an item of current revenue, or not.

4. On closing the Accounts of the year 1887-88 the actual figures proved to be, Revenue Rx. 78,759,744, Expenditure Rx. 80,788,576, and the deficit of 1887-88 is finally shown to be Rx. 2,028,832, being Rx. 68,032 more than the deficit as estimated in September last. The principal differences between the Revised Estimate as given in the last Financial Statement and the Actuals of 1887-88 are set out in the following statement, and complete details will be

* "I mentioned just now a sum of £300,000, which I said the Government had gained by exchange. transactions. I must just explain how that arises. The Committee are, no doubt, aware that the Government have contracts with certain Railway Companies—the Southern Mahratta, the Indian Midland, and the Bengal-Nagpur—by which the Government undertake to transmit to India the capital of these Companies subscribed in London, which is required for expenditure in India, at a certain fixed rate of exchange In the case of the Southern Mahratta money is transmitted by contract at 12 rupees per £1 sterling, in the case of the Indian Midland at 12½ rupees per £1 sterling, and in the case of the Bengal-Nagpur at 13 rupees per £1 sterling. The Committee will see that when exchange comes down below the rate named in the contract, the Government gain by the transaction. For instance, at the present time, the £1 sterling is nearly equivalent to 15 rupees in India, whereas the Government would only have to pay the Southern Mahratta Railway 12 rupees. So long as the rupee is lower than the exchange rate of the contract there is again, and that gain makes up this sum of Rx. 300,000."

found in the appropriation audit report published in the *Gazette of India* of 16th March 1889.

		1887-88.		Accounts Better.	Accounts Worse.
		Revised Estimate.	Accounts.		
Revenue.					
India (Imperial, Provincial, and Local)	Rx.	77,560,000	78,389,003	829,003	...
England	£	258,200	261,047	2,847	...
Exchange	Rx.	108,400	109,694	1,294	...
Total	Rx.	77,926,600	78,759,744	833,144	...
Expenditure.					
India—					
Imperial	Rx.	37,405,500	37,201,016	204,484	...
Provincial and Local . .	Rx.	21,536,500	21,361,271	175,229	...
Adjustment of Provincial and Local .	Rx.	+27,700	+370,591	...	342,891
England	£	15,474,400	15,389,065	85,335	...
Exchange	Rx.	6,499,200	6,466,633	32,567	...
Total	Rx.	80,943,300	80,788,576	497,615	342,891
Deficit	Rx.	3,016,700	2,028,832	987,868	

5. The Revenue in India (Imperial, Provincial, and Local) proved to be Rx. 829,003 more, and the Expenditure in India (Imperial, Provincial, and Local) Rx. 379,713 less than the estimate of March 1888. Allowing for the increase in the Provincial adjustment of Rx. 342,891, these figures give a net Imperial improvement of Rx. 865,825, and if we add the net improvement in the English Accounts, and under Exchange, of Rx. 122,043, we get a total improvement of Rx. 987,868, being the amount by which the actual deficit falls short of the estimated deficit of March last.

6. Of the increase of Revenue in India, Rx. 244,540 resulted from the gain by exchange on capital transactions of Subsidized Railways in England, which was not taken credit for in the Estimates for reasons already stated, and the balance Rx. 584,463 represents the actual improvement in Revenue. It has been explained on former occasions that the financial year terminates in the middle of the season of heavy revenue collections and large Railway receipts. A difference of a day in the payment of the instalments of Land Revenue due at the end of March may seriously affect the estimate of revenue for the year. If the Land Revenue is paid on 31st March, it appears as a receipt of the year 1887-88; if it is paid on 1st April it appears as a receipt of 1888-89. The estimated results are further liable to be falsified by an unexpected distribution of the Railway traffic between March and April. The months of March and April are also periods of heavy Public Works expenditure, and it is difficult to say beforehand how much of such expenditure will fall into March and how much into April. In fact, for the purposes of the Revised Estimate, the year could hardly end on a more inconvenient date than the last day of the month of March. If the variations from the Estimate occur under Provincial or Local heads the estimated surplus or deficit, which depends solely on Imperial revenue and Imperial expenditure, is not affected, but the total revenue and total expenditure recorded in the Accounts may be materially altered.

7. The improvement in the Revenue figures calls for no further remarks. The reduction of the Indian Imperial Expenditure below that of the Revised Estimate, amounting to Rx. 204,434 in all, was mainly due to a less expenditure of Rx. 115,963 on Special Defence Works, of Rx. 87,162 under Opium, of

Rx. 66,559 under Interest on ordinary Debt, of Rx. 49,937 under Military Works, and to an excess of Rx. 116,739 under working expenses of State Railways. The gain in the English Account was mainly due to reduced Military expenditure and to the resulting saving in exchange. The saving under Provincial and Local expenditure occurs mainly under Civil Works and Irrigation and, in a less degree, under charges for collection of Land and Forest Revenue.

8. The above explanations dispose of the Revenue and Expenditure Account of 1887-88, on the results of which depends the surplus or deficit of the year. The Capital Expenditure on Railways and on Irrigation Works constructed from loan funds amounted to Rx. 2,251,776 and Rx. 533,048 respectively, thus falling short of the anticipations of the Revised Estimates by Rx. 191,976, of which Rx. 122,224 was due to short expenditure on Railways and Rx. 69,752 to short expenditure on Irrigation. This result does not of course affect the question of surplus or deficit on the Revenue and Expenditure Account, and, as already stated, the final result of the year 1887-88 was a deficit of Rx. 2,028,832, including as expenditure Rx. 456,017 on account of Special Defence Works. Excluding the cost of these Works the deficit of 1887-88 was Rx. 1,572,815.

Section III.—Revised Estimates of 1888-89.

9. The Estimates of 1887-88 as originally framed in March 1887 showed a surplus of Rx. 16,700, representing practically a bare equilibrium of Revenue and Expenditure.

As I have just stated, the trifling surplus shown in the Budget Estimate of 1887-88 has proved, on closing the accounts of the year, to have become a deficit of Rx. 2,028,832.

The deterioration in the financial position manifested itself in the course of 1887-88, and led to steps being taken in the course of the year for increasing the revenue. Of the actual deficit, Rx. 1,059,000 were due to the conversion of the India 4 per cent. stock of £48,200,000 into 3½ per cent. stock in consequence of the operation throwing on the Accounts of that year a charge of £1-7-6 per cent. which would otherwise have been paid in 1888-89. A further deterioration resulted from the decision to charge against Revenue the expenditure on Special Defence Works which had been treated in the Estimates as a charge against borrowed money, the additional charge imposed on the Revenue Account being Rx. 456,017. Other causes for apprehension were found in the fall in Exchange, the reduction in the net Railway revenue, the fall in the price of Opium, and increased Military expenditure in Burma. The position was deemed to be of a nature so serious that, as I have said, steps were taken towards the close of the year to add to the revenue by the imposition of fresh taxation. The measures adopted for this purpose were the following—

(1) the raising of the rate of the duty on Salt from R2 to R2-8 a maund, with effect from the 19th January 1888 except in Burma where the rate was raised from 3 annas to R1 a maund;

(2) the imposition of a duty on the import of petroleum with effect from the same date; and

(3) the extension of the Income Tax Act to Lower Burma, from 1888-89.

These measures were estimated to produce about Rx. 1,900,000; but as they were introduced in the end of 1887-88 they had but little effect on the Revenue of that year.

10. The full effect of the measures just referred to would be felt in 1888-89, and the Estimates of that year showed a deficit of only Rx. 698,000 after including in the expenditure of the year a sum of Rx. 1,121,500 for Special Defence Works. If the expenditure on Special Defence Works had been

excluded the Estimates would have shown a surplus of Rx. 423,500. The financial position has, I regret to say, been again affected injuriously by various influences during the progress of the year. On the expenditure side we have had to allow for a considerable fall in Exchange. In the Estimates the rupee was taken at 1-4·9; the rate actually received has been 1-4·38, a fall of more than a half-penny per rupee, which adds Rx. 684,400 to the expenditure of the year. There has also been unforeseen expenditure, estimated at Rx. 387,500, on Military Expeditions—being Rx. 142,500 on the Black Mountain Expedition, and Rx. 210,000 on account of Sikkim, besides Rx. 35,000 on account of the Lushai Expedition. The Revenue Account has been affected by a reduction in the quantity of salt that has paid duty, and there have been short crops in some parts of India—a condition which exercises an injurious effect on the revenue generally.

In face of these adverse circumstances it will be a surprise to most people to learn that, including expenditure on Special Defence Works, we now estimate for a deficit of Rx. 201,700 as against the deficit of Rx. 698,000 which was anticipated in the Financial Statement of March last, and if the cost of Special Defence Works be excluded, for a surplus of Rx. 616,600 as against the previous estimate of Rx. 423,500. Although the improvement is due in some respects to what may be termed accidental and temporary causes, yet, on the other hand, some of the influences which have adversely affected the finances of the year are of a precisely similar character, and the final result is not unsatisfactory.

I shall now explain the various causes which have tended to modify the Budget Estimates of 1888-89.

11. The Revenue of the current financial year 1888-89 was estimated in March last at Rx. 80,010,500; it is now estimated at Rx. 81,585,500, an improvement of Rx. 1,575,000.

The Expenditure proper of 1888-89 was estimated at Rx. 81,192,100 and the Provincial adjustment at *minus* Rx. 483,600, giving a total charge against Revenue of Rx. 80,708,500, the deficit being Rx. 698,000. What is meant by a *minus* Provincial adjustment of Rx. 483,600 is that the total Provincial Expenditure of the year was estimated to exceed the total Provincial Revenue by Rx. 483,600, and this sum was consequently shown as a charge against the accumulated balances of former years, and not against current Provincial Revenue.

The Expenditure properly so called is now estimated at Rx. 81,584,100, and the Provincial adjustment at *plus* Rx. 203,100, giving a total charge against Revenue of Rx. 81,787,200, being an increase over the former estimate of Rx. 1,078,700. The increase of Revenue over the Estimate has exceeded the increase of Expenditure chargeable against that Revenue by Rx. 496,300, and the estimated deficit has been reduced by that amount and now stands at Rx. 201,700 instead of Rx. 698,000.

12. The increase of Revenue for which we have to account is Rx. 1,575,000, and it is due mainly to increases under the following heads:—

	Rx.
Receipts under Exchange	536,800
Railways	243,300
Interest	182,500
Forests	154,100
Land Revenue	111,800
Post Office, Telegraph, and Mint	109,100
Opium	107,000
Excise	96,200
Irrigation	80,200
Stamps	77,800
Assessed Taxes	56,800
TOTAL	1,755,600

The total increase under these heads comes to Rx. 1,755,600, and there are increases under other heads amounting in the aggregate to Rx. 283,200, and making the total increase of Revenue under certain heads no less than Rx. 2,038,800. On the other hand, there is a falling off of Revenue under certain heads amounting to Rx. 463,800; of this sum the falling off under Salt accounts for no less than Rx. 445,600, leaving Rx. 18,200 as the total falling off under the remaining heads. The net increase of Revenue, as already explained, is Rx. 1,575,000.

13. In attempting to present an intelligible statement of a subject so extensive and complicated as the financial position of British India, more would be lost than gained by going into minute details, and attempting to explain every petty fluctuation in Revenue and Expenditure due to ordinary causes. I shall, therefore, confine myself to dealing with those variations in Revenue or Expenditure which are due to important or special causes, and which have had a perceptible influence on the financial results of the year.

14. The head under which the greatest increase of Revenue is anticipated is Exchange, and the increase is no less than Rx. 536,800.

The receipts under Exchange arise from the net gain accruing to Government in consequence of certain remittance transactions being carried out by it, under contract or as concessions, at a rate of exchange different from the average rate obtained by the Secretary of State by the sale of bills and telegraphic transfers on India. These receipts occur chiefly in connection with the contracts with Guaranteed and Subsidized Railways, with transactions with Her Majesty's Imperial Government, with family remittances of officers serving in India, and with remittances for the purchase of stores through the Secretary of State for Local Bodies and Native States.

The very large amounts of revenue accruing in this way in the current and past years have been due almost entirely to the heavy transactions of the Subsidized Railway Companies. Transactions are carried out at contract rates which are more favourable than the market rates, and a gain is made in this way which increases as the market rate falls below the contract rate. Of course, this is not a source of gain to which we can permanently look forward, and we run the risk of loss when the reverse transaction takes place, as well as when the rate of exchange is rising instead of falling.

The large difference between the Budget and Revised Estimates of the current year under this head is due partly to the fall in the rate of exchange since the Budget Estimate was prepared, but mainly to no provision having been made in the Budget Estimate for the gain, now estimated at Rx. 265,000, accruing from the payments made to the Railway Companies in England, as the question whether this should be treated as current revenue was under the consideration of the Secretary of State at the time the Estimates were prepared. The gain accrued mainly in connection with transactions relating to the Indian Midland, the Bengal-Nagpur, the Southern Mahratta, and the various Guaranteed Railways.

15. Increased Railway receipts account for an improvement of Rx. 243,300, and, as the receipts under this head are intimately connected with the expenditure on working expenses and surplus profits of Guaranteed Companies, I propose to deal with both the Revenue and the Expenditure at the same time, thus anticipating to some extent what it would otherwise be necessary to say hereafter. The improvement in Railway Revenue amounts to Rx. 243,300, but there is an increase of Rx. 393,300 in Expenditure (including Exchange), so that the net result in the Railway Account is a deterioration of Rx. 150,000.

The following is a statement of the increase or decrease under the Revenue heads of the Railway Account:—

	Increase + and Decrease—
	Rx.
State Railways (gross receipts)	—500
Guaranteed Companies (net traffic receipts)	+247,500
Subsidized Companies (repayments of advances of interest)	—3,700
TOTAL	243,300

The gross earnings of State Railways are almost the same as in the original Estimate, but there are considerable increases and decreases in the case of particular lines.

The main fluctuations are as follows:—

	Increase.	Decrease.
State Railways (gross receipts)—	Rx.	Rx.
East Indian	...	250,000
North-Western	150,000	...
Rajputana-Malwa	95,000	...
Eastern Bengal	70,000	...
Bengal-Nagpur	13,500	...
Indian Midland	12,500	...
Tirhoot	...	25,000
Oudh and Rohilkhund	...	20,000
Southern Mahratta	...	17,500
Burma	...	12,500
Tounghoo-Mandalay	...	10,000
	341,000	335,000
Guaranteed Companies (net traffic receipts)—		
Great Indian Peninsula	270,000	...
South Indian	27,500	...
Madras	25,000	...
Oudh and Rohilkhund	...	60,000
Bombay-Baroda	...	15,000

The serious falling off on the East Indian Railway is ascribed to a variety of causes, amongst which may be enumerated the cessation of an abnormal traffic in the previous year caused by scarcity in the North-Western Provinces, a continued falling off in a long lead traffic of wheat and grains from Upper India, certain writes-back due to overcharges, and, possibly, a diversion of traffic consequent on the opening of the Indian Midland Railway.

On the other hand, the grain traffic of the North-Western Railway, which fell off so much in the previous year, has revived to a great extent; the Rajputana-Malwa and Eastern Bengal Railways have both had prosperous years,—the jute season having been extremely favourable for the latter Railway.

16. The total increase of expenditure in the Railway Account amounts to Rx. 393,300, which is mainly due to the loss on sterling payments owing to the fall in Exchange.

The rupee expenditure in India has only increased by Rx. 86,400, and the expenditure in England by only £37,100 (true sterling), but the conversion of the sterling payments on account of interest and annuities (which amount to £5,652,600 (true sterling)) into rupees at a lower rate of Exchange than was taken in the Budget Estimate, raises the total increase to no less than Rx. 393,300.

It should also be explained that a more unfavourable exchange adds to the working expenses, under the head of Indian expenditure, by increasing the

rupee price of stores procured from England, though, owing to the system of accounting, this factor does not appear separately in the Accounts.

It is possible that up to the present this loss by the fall in exchange may have been to a great extent met by a corresponding fall in English prices; but with prices constant, it is obvious that an unexpected fluctuation in exchange would have a considerable effect on working expenses.

17. The increased receipts under Interest appear in the Home Accounts, and are due to the Secretary of State having, as explained hereafter, raised the loan required for purchase of the Oudh and Rohilkhand Railway much earlier than it was required. This had the effect of placing a large cash balance at his disposal, most of which he was able to lend out temporarily at high rates of interest.

18. The increase of Revenue under Forests is Rx. 154,100, but there is an increase of Expenditure on the other side of the Account amounting to Rx. 39,700, and making the net improvement Rx. 114,400. This increase is due mainly to increased receipts in Upper and Lower Burma. The increase in Upper Burma is Rx. 81,500, and includes a payment of Rx. 37,700 by the Bombay-Burma Trading Company on account of previous years. The increase in Lower Burma amounts to Rx. 84,700. The increased expenditure is mainly due to the payment of Rx. 43,400, to the Trading Company just referred to, in satisfaction of a claim against the late Government of Upper Burma, and of Rx. 10,000 on account of expenditure incurred by the Company for guards owing to the disturbed state of the country.

19. In the Budget Estimate for 1888-89, the total Land Revenue, including the portion due to Irrigation, which is shown in the Estimates under the Irrigation head of account, was Estimated at Rx. 23,680,800. The Revised Estimate now shows the following increases and decreases :—

	Increase. Rx.		Decrease. Rx.
India	3,500	Lower Burma	71,500
Central Provinces	14,600	Bengal	21,000
Upper Burma	36,200	North-Western Provinces and Oudh	40,000
Assam	15,700		
Punjab	14,500		
Madras	78,500	TOTAL	132,500
Bombay	103,100		
TOTAL	266,100		
Deduct decrease	132,500		
Net increase	133,600		

Considering the magnitude of the Revenue under this head in the different Provinces, the various items of increase and decrease are of little importance, with the exception of the increases of Rx. 103,100 in Bombay, of Rx. 78,500 in Madras, and of Rx. 36,200 in Upper Burma, and the decrease of Rx. 71,500 in Lower Burma. The decrease in Lower Burma is due entirely to the postponement of the date of the Land Revenue demand in two Districts, which transfers Rx. 87,000 from 1888-89 to 1889-90. The increase in Bombay is stated to be due to prompt realisation of the demand; that in Madras is due to land newly brought under cultivation having raised the demand of the year and to expected advance collections, and in Upper Burma to growing receipts in that Province as order is established. The decrease in Bengal and the North-

Western Provinces reflects the influence of an unfavourable season and poor crops in some places.

20. The increase of Revenue under the group which comprises Post Office, Telegraph and Mint is made up as follows:—

	Rx.
Post Office	49,800
Telegraph	33,400
Mint	25,900
TOTAL	109,100

The increased revenue of the Post Office is due to the steady growth of the Department; the receipts of the Telegraph Department have increased from a similar cause and from the extension of private lines; while the increased revenue of the Mint is due to a larger amount of copper coin passing into circulation than was taken credit for in the Estimates.

21. The increase of Rx. 107,000 in receipts from Opium is entirely due to the rise in the price of the Bengal drug. The increased revenue from this source alone has been Rx. 444,600, against which has to be set a reduction of Rx. 333,000 in duty on exports of Malwa Opium and a small falling off of Rx. 4,600 under other heads. The average price of Bengal Opium has been Rs. 1,120, as against an estimate of Rs. 1,042. In the Budget Estimate it was anticipated that duty would be paid on 35,350 chests of Malwa Opium. It is now expected that duty will be paid on only 30,300 chests. The rise in the price of the Bengal drug, and the reduced exports of Malwa, appear to have been due to short crops both in China and Malwa.

22. The increase of Rx. 96,200 in Excise Revenue is the net result of the following increases and decreases in the different Provinces:—

	Increase. Rx.		Decrease. Rx.
India	1,700	Central Provinces	6,000
Lower Burma	42,000	Upper Burma	12,000
Bengal	5,000	Assam	1,200
Punjab	10,700	North-Western Provinces and Oudh	11,000
Madras	40,000		
Bombay	27,000		
TOTAL	126,400	TOTAL	30,200

The increase in Lower Burma is due to an enhancement of the rate of duty, in Madras to the extension of the stricter system of excise, and the introduction of the tree-tax system, and in Bombay and the Punjab to expansion of the revenue due to a good season and general prosperity.

23. The increase under Irrigation is Rx. 80,200, but there is an increase of expenditure on the other side of the Account amounting to Rx. 48,500, making the net improvement Rx. 31,700. The increase in Revenue is mainly due to higher direct receipts in the North-Western Provinces and Punjab and an increase in Madras of the portion of the Land Revenue due to Irrigation, and in the Punjab to the increased area under Irrigation from new Canals.

24. The increase in Stamps of Rx. 77,800 is distributed between all Provinces except Bengal, where a reduction of Rx. 20,000 is expected.

25. The increase of Rx. 56,800 in Assessed Taxes is mainly due to the fol-

lowing changes: In the "India" Account an increase of Rx. 23,100 chiefly in interest on Government securities; in Bengal Rx. 5,000 due to revision of assessments and realization of arrears: in Madras Rx. 10,000 from revision of assessments, and in Bombay Rx. 9,200.

The year 1887-88 was the second in which the Income Tax of 1886 was in operation, and though I have already completed the examination of the Accounts of that year in another place, it may be of interest if I state here that the smoother working of the administrative machinery is indicated by the reduction, in 1887-88, in the number of objections from 100,428 to 72,571, in the amount refunded from Rx. 27,067 to Rx. 19,949, and in the cost of collection from Rx. 50,157 to Rx. 28,679. The net collections amounted to Rx. 1,382,808, and exceeded those of the previous year by Rx. 105,297.

26. The estimated falling off in the Salt Revenue is Rx. 445,600, and it is due to a reduction in the quantity of salt on which duty was paid. The question of the causes which have brought about this reduction is of importance, because it has followed the increase of duty which took place towards the close of last year. I shall deal specially with this matter hereafter.

27. Turning to the Expenditure side of the Account, we find a total increase in Expenditure proper of Rx. 392,000, as well as an alteration in the Provincial adjustment of Rx. 686,700, the result appearing as an increase on the whole Account of Rx. 1,078,700.

It will be convenient, in the first place, to divide the total increase of Expenditure into its three component parts of (1) rupee expenditure in India, (2) sterling expenditure in England, and (3) Exchange.

In the Indian or rupee expenditure there has been an increase of Rx. 208,800 in Imperial expenditure and a reduction of Rx. 254,400 in Provincial expenditure. In the English or sterling expenditure there is a decrease of £168,400 (true sterling), and notwithstanding this reduction in the gold payments, an increased charge on account of Exchange of no less than Rx. 606,000. If the sterling expenditure had equalled the Estimate, the increased charge for Exchange would have been Rx. 684,400. This increased charge on account of Exchange is due of course to the Budget Estimates having been calculated in March last at an exchange of 1*s.* 4·9*d.* per rupee, while in the Revised Estimate we have only been able to take 1*s.* 4·38*d.*

28. The principal heads under which increases of expenditure have occurred are the following:—

	Increase. Rx.
Army	402,500
Railway Revenue Account	393,300
Interest on debt	189,100
Opium	93,800
Superannuation Allowances and Pensions	88,800
Political	51,800
Forests	39,700
Irrigation	48,500
TOTAL	1,307,500

The aggregate increase under these heads comes to Rx. 1,307,500. Minor increases under other heads come to Rx. 166,700, making a total increase of

Rx. 1,474,200. Against this figure must be set decreases amounting to Rx. 1,082,200, of which the following are the most important:—

	Decrease. Rx.
Special Defence Works	303,200
Civil Works	221,600
Land Revenue	145,200
Stationery and Printing	71,000
TOTAL	741,000

The explanations of the increased expenditure under the Railway Revenue Account and Forests have already been given.

29. The increased cost under Army is accounted for by an increase of Rx. 210,000 in India, of £16,000 (true sterling) in England, and of Rx. 176,500 for Exchange. The increase in India is due to the Sikkim, Black Mountain, and Lushai Expeditions already mentioned, to the rupee payments to British Troops having been increased by the fall in the rate of Exchange, and to the introduction of the practice of fixing the rate of Exchange for the issue of pay to British troops serving in India for the half-year only, instead of for the whole year, and to higher expenditure on account of dearness of provisions and forage (including compensation paid to Native Troops on this account). These increases were balanced to some extent by considerable savings in Military expenditure in Burma.

30. The increased charge of Rx. 189,100 on account of Interest on debt is made up of an increase of £68,100 (true sterling) in England, and a decrease of Rx. 27,400 in India, *plus* an increase of the charge for Exchange amounting to Rx. 148,400. The increase in the English sterling payment is due to the inclusion, under this head, of so much of the interest on the sum raised for the purchase of the Oudh and Rohilkhand Railway as was not chargeable to the Railway Revenue Account, and there is a corresponding receipt arising from the investment by the Secretary of State of a portion of his surplus cash balance owing to the favourable condition of the money market. The loan was raised in April 1888 and payment was not due till 1st January 1889, except in the case of some of the debenture loans which matured intermediately. Obviously, therefore, the Railway Revenue Account could not be charged with the interest, for the period April to 31st December, on any portion of the loan that was not applied to pay off debentures at maturity.

31. The increase in the charge for Opium is due to a larger crop than was anticipated, and the increase under Superannuation Allowances and Pensions of Rx. 88,800 is due, to the extent of Rx. 72,800, simply to the increased exchange on the sterling payments made in England.

The increased Political charge of Rx. 51,800 is chiefly due to the payment of arrears of the subsidy of the Amir of Afghanistan, as well as to an advance payment on the same account of Rx. 20,000.

The increase in expenditure under Irrigation is the net result of a great many variations, amongst which may be mentioned a heavy increase in the Punjab (Rx. 26,300) to repair damages by flood, and the classification of the Khushdil Khan Reservoir (Rx. 26,124) in Biluchistan as a work to be constructed from Revenues instead of from Loan Funds, as was originally intended.

32. The decrease of Rx. 303,200 in the estimated expenditure on Special Defence Works is mainly due to a decrease in the estimated expenditure in England of £186,300 (true sterling) caused by the fact that payments for heavy guns for arming the Indian defences were not made as rapidly as was expected

33. The decrease in the expenditure on collection of Land Revenue is distributed over the several Provinces in the following manner:—

	Decrease. Rx.
India	600
Central Provinces	24,900
Upper Burma	4,000
Lower Burma	16,100
Assam	4,000
Bengal	8,300
North-Western Provinces and Oudh	49,500
Punjab	12,300
Madras	32,700
England	200
Exchange	100
TOTAL	152,700

Against this decrease is to be set an increase of Rx. 7,500 in Bombay. In the Central Provinces the saving is partly due to low expenditure on Survey and Settlement Operations and partly to the transfer of Forest Survey Charges to the head of Forests. In Upper Burma it is due to provision having been made for reorganisation of the Commission from 1st April, whereas it actually took effect from 1st December. In the North-Western Provinces it is chiefly in Survey and Settlement Charges owing to cessation of operations in certain Districts. The saving in the Punjab also occurs in Survey and Settlement expenditure, and that in Madras is due to the revision of Revenue Establishments not having been carried out as intended.

34. The reduction in cost of Stationery and Printing is due to the demand for stores from England having been less than was anticipated.

The reduced Estimate of Expenditure under Civil Works is due; under Imperial (Rx. 31,800), to short outlay in Upper Burma and to the non-completion of the Surveyor General's Office in Bengal and to payments in England for Light-houses not having been made to the full extent anticipated; under Provincial, to outlay in the Central Provinces (Rx. 37,600) having been postponed; while in Bombay the expenditure appears to have been over-estimated (Rx. 53,300). The expenditure from Local Funds in Bengal by Local Boards was also over-estimated (Rx. 81,300).

35. The alteration in the Provincial adjustment arises in the following manner:—

The Original Estimate of Provincial Revenue was Rx. 21,668,100, and of Expenditure Rx. 22,151,700, giving a Provincial deficit of Rx. 483,600, which represents the Provincial adjustment of the Budget Estimate of 1888-89.

The Provincial Revenue of the year is now taken at Rx. 22,100,400, and the Provincial Expenditure at Rx. 21,897,300, giving a surplus on Provincial Account of Rx. 203,100, which represents the Provincial adjustment of the Revised Estimate.

36. The outlay on Railways (not charged against Revenue) has fallen from Rx. 3,444,500, as estimated in the Budget, to Rx. 1,364,800, as provided in the Revised Estimate. The greater portion of this apparent lapse, however, is nominal, and is due to the transfer from the State Railway account of the following sums—

	Rx.
Past outlay incurred by the State on the Sindia State Railway transferred to the Capital Account of the Indian Midland	921,000
Katni-Umaria Railway transferred to the Capital Account of the Bengal-Nagpur	485,700

But, apart from this, the expenditure has fallen short of the provision to the extent of about Rx. 673,000, the principal causes being the following: Rx. 200,000 were provided for the re-purchase by the State from the Bengal-Nagpur Railway Company of the old metre-gauge material of the Nagpur-Chhattisgarh line on the conversion of the gauge having been completed. Up to date the rolling stock only has been taken over, and for this a purchaser has been found in the Southern Mahratta Railway Company. The permanent-way and other metre-gauge materials have not yet been valued, so that the whole provision in the Budget has practically proved unnecessary.

There have been further heavy lapses in the provision for the following items, which may be approximately stated, thus—

	Rx.
Bolan High Level Line	147,500
North-Western Railway (including Jhelum-Pindi gradients)	143,000
Kandahar Reserve, due to heavy issues to the Chaman Extension	93,000
Sind-Pishin Railway	67,000
Sind-Sagar Railway	63,000
Bellary-Kistna	25,000
Jammu-Kashmir	20,000

There have also been small excesses and lapses on other lines which it is unnecessary to detail. It was found possible to provide about Rx. 90,000 for expenditure on the Villupuram-Dharmaveram line just commenced, and also for an increased outlay on the Chenab Bridge.

37. The reduced estimate of Expenditure under Irrigation Capital expenditure from loan funds (Rx. 107,000) is mainly due to the transfer of the Kushdil Khan Reservoir from this head to works chargeable to ordinary revenues (Rx. 26,124) and to the inability of the Executive Engineers in the North-West Provinces and Oudh to spend the full grants provided on the Jani Escape, Ganges Canal, and Nadrai Acqueduct (Rx. 63,200).

Section IV.—Estimates of 1889-90.

38. The Revenue of the coming year 1889-90 is estimated at Rx. 82,935,300, and the total Expenditure at Rx. 83,469,800.

The Provincial adjustment for the year is estimated at *minus* Rx. 640,800, and consequently the expenditure chargeable against the Revenue of the year is Rx. 82,829,000, and the estimated surplus is Rx. 106,300. This surplus is obtained after including in the expenditure of the year a sum of Rx. 1,102,900 on account of the cost of Special Defence Works. Exchange has been taken at 1*s.* 4·38*d.* = 1 rupee.

A comparison of the Budget Estimates of 1889-90 under the different heads with the Budget Estimates of 1888-89 will show the progress of Revenue and Expenditure during the year which is now drawing to a close.

39. Before, however, proceeding with this comparison, it is necessary to give some explanation of a special arrangement which has had a considerable influence on the Estimates of the coming year. It was explained in the Financial Statement for 1887-88 that the Provincial Contracts had been renewed with Local Governments for a further period of five years from 1st April 1887. The average annual gain to Imperial Revenues during the period of revision was stated to be Rx. 550,000, in addition to which, a greater share in the improvement of the revenue was secured under the new arrangements. It has been explained elsewhere in this Statement that the continued fall in exchange and growth of Military expenditure compelled the Government to raise the duty on salt and to impose

a tax on imported petroleum. The Secretary of State, in sanctioning this additional taxation, examined and reviewed the financial relations between the Imperial and Provincial Governments, and pointed out the inequality of the existing arrangements which secure freedom from financial difficulties to Local Governments, while the Supreme Government may be passing through a phase of acute embarrassment. The Government of India was requested to reconsider the propriety of arrangements which protected Local Governments from sharing in the financial responsibilities of the Empire, and from contributing to their relief.

Proposals for an alteration in the financial relations between the Supreme and Local Governments, which virtually had the effect of terminating the Provincial Contracts of 1887-88, were made on 2nd October last. These proposals met with much opposition, and it was decided to reserve for future determination a decision on the questions involved. It was, however, settled as a temporary expedient, that each Local Government, except the Punjab, should make a contribution in aid of Imperial Revenues in 1889-90. The total of this contribution is Rx. 740,000, and, with scarcely an exception, Provincial resources are so ample, that the contribution has been made without seriously affecting the financial position of any of the Local Governments.

The contributions made by the several Local Governments are as follows :—

	Rx.
Central Provinces	30,000
Burma	50,000
Assam	10,000
Bengal	100,000
North-Western Provinces	200,000
Madras	175,000
Bombay	175,000
TOTAL	740,000

In the case of the North-Western Provinces and Oudh and Lower Burma the contributions will be permanent. In the former case the Local Government will be reimbursed its contribution by receiving the proceeds of the Patwari cess now about to be re-imposed; in the case of Lower Burma the financial position of the Province had so far improved in recent years that a special annual grant of Rx. 47,900, made to it in 1887-88, has been simply resumed.

The important and difficult question of the nature of the future financial relations between the Supreme and Local Governments remains for future consideration.

40. The Revenue of the year 1888-89 was estimated in March last at Rx. 80,010,500, and the Revenue of 1889-90 is now estimated at Rx. 82,935,300 The increase is Rx. 2,924,800.

The following are the principal heads under which the increase occurs:—

	Increase. Rx.
Railway Account	1,501,800
Land Revenue	301,200
Provincial Rates	244,700
Post Office, Telegraph, and Mint	197,400
Irrigation	130,600
Excise	117,800
Receipts under Exchange	112,300
Stamps	105,100
Forest	98,000
Assessed Taxes	63,500
Customs	49,300
TOTAL	2,921,700

The total increase under the heads just specified comes to Rx. 2,921,700, leaving a balance of Rx. 3,100, which is the net result of variations under other heads of which the most important are, a decrease of Rx. 193,900 under Opium and of Rx. 92,600 under Salt.

41. In the Budget Estimate of 1888-89 the receipts from Railways were estimated at Rx. 15,184,700. For 1889-90 they are estimated at Rx. 16,686,500, giving the increase of Rx. 1,501,800. If we consider the expenditure side of the Account, however, we find that the estimated expenditure of Rx. 17,299,600 in 1888-89 has risen to Rx. 18,713,100 in 1889-90, showing an increase of Rx. 1,413,500; the net improvement in the Railway Revenue Account is, therefore, only Rx. 88,300.

42. The variations in receipts of the Railway Account fall under the following heads:—

	Increase+ Decrease— Rx.
State Railways (gross receipts)	+1,362,600
Guaranteed Companies (net traffic receipts)	+155,000
Subsidized Companies (repayment of advances of interest)	—15,800
TOTAL	Rx. 1,501,800

The increased receipts of State Railways shown in the above figures are not altogether real, as they are exaggerated by the transfer of the Oudh and Rohilkhand Railway to this head from that of Guaranteed Railways. The line was purchased by the State on 1st January 1889, so that the transactions relating to it, which were entered in the Budget of 1888-89 for nine months under Guaranteed Railways and for three months under State Railways, now appear in the Budget for 1889-90 wholly in the latter category.

The principal increases and decreases of receipts occur in connection with the following lines:—

STATE.	Increase+ Decrease— Rx.
East Indian Railway	—240,000
Rajputana-Malwa	+100,000
Bengal-Nagpur	+95,000
Tounghoo-Mandalay	+85,000
Eastern Bengal System	+90,000
Oudh and Rohilkhand	+550,000
Indian Midland	+400,000
North-Western Railway	+200,000
Mysore Railway	+54,600
TOTAL	1,334,600

GUARANTEED.	(Net receipts.) Rx.
Madras	20,000
South Indian	40,000
Bombay Baroda	15,000
Great Indian Peninsula	310,000
Oudh and Rohilkhand	—230,000
TOTAL	+155,000

The cause of the increase and decrease in the case of the Oudh and Rohilkhand line has been explained. In the case of the Indian Midland, Bengal-Nagpur, Tounghoo-Mandalay, and Mysore it is due to the opening of additional lengths of line.

On the remaining lines noticed, the estimate has been fixed principally on a consideration of the current year's results. The very serious falling off on the East Indian Railway has been explained in dealing with the Revised Estimate. The opening of the Indian Midland will probably still further affect the receipts, but to what extent it is impossible to foretell.

The falling off is fortunately more than covered by the increase on the Great Indian Peninsula line. The estimated gross receipts of this line show an anticipated increase of Rx. 400,000 over the Budget of the year about to close; the estimate is based on the traffic of the past twelve months, which has shown a steady improvement, likely not only to be maintained but to be still further augmented by the opening of the Indian Midland and Bengal-Nagpur Railways. The opening of the Indian Midland may, on the other hand, tend to reduce the earnings of the Rajputana-Malwa and Bombay Baroda lines, so that there is considerable uncertainty in framing the Estimates this year of individual lines: taken as a whole the estimate is likely to prove a fairly correct one.

To meet the increased traffic on the Great Indian Peninsula Railway, it has been necessary to raise the estimate of Working Expenses by Rx. 90,000, showing a net increase of Rx. 310,000.

43. Turning to the Expenditure side of the Account, it will be found that there has been an increase of Rx. 1,177,900 in the Indian or rupee portion of the transactions, a decrease of £11,600 (true sterling) in the English expenditure, and an increased charge of Rx. 247,200 on account of Exchange.

The increase in working expenses of State Railways is mainly due to the Oudh and Rohilkhand Railway being treated as a State line for the whole year, to the opening out of new lines, and to increase of traffic on lines already open.

An item appears for the first time in the Estimates, namely, "Interest chargeable against Companies for advances of Capital." It represents interest on moneys, raised directly by the Secretary of State under the provisions of the Oudh and Rohilkhand Railway Purchase Act, to meet expenditure incurred by Companies in preference to allowing Companies to borrow themselves. It is found that Capital can be raised on more favourable terms in this way.

The increase in the charge against Revenue for Exchange is wholly due to the fall in value of the rupee, the estimated sterling expenditure, other than on account of Revenue stores, being actually less than in the current year; in addition to the amount shown on this account, Rx. 247,200, a large sum, representing a further loss, is concealed in the working expenses, as explained in dealing with the Revised Estimate.

44. Considering the very heavy increased burdens on account of the fall in exchange, and bearing also in mind the fact that in recent years a very large amount of Capital has been expended on lines for the defence of the Frontier, which cannot be expected to prove remunerative, a net improvement, though only of Rx. 88,300, cannot be considered unsatisfactory.

The rapidity with which the construction of Railways has been pushed on, and the influence of the fall in exchange, had, however, an injurious influence

on the net results of the Railway Revenue Account in recent years, as will be seen from the following figures:—

	Net Receipts + Net Expenditure — Rx.
1880-81	—1,014,203
1881-82	—285,955
1882-83	—1,306,194
1883-84	—305,239
1884-85	—1,051,751
1885-86	—731,713
1886-87	—1,188,668
1887-88	—2,122,386
1888-89 (Revised Estimate)	—2,264,900
1889-90 (Budget Estimate)	—2,026,600

The net loss on the Railway Account has increased from Rx. 1,044,203 in 1880-81 to Rx. 2,026,600 in the Estimates of 1889-90.

The following figures show the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880:—

Date.	No. of miles open.	No. of miles under construction.
31st March 1880	8,382	1,037
1881	9,134	539
1882	9,437	1,155
1883	9,748	1,552
1884	10,188	2,185
1885	10,824	2,809
1886	11,173	2,969
1887	12,000	2,557
1888	12,918	1,882
1889 (Revised Estimate)	13,671	1,438

Between March 1880 and March 1889 the number of miles open has increased from 8,382 to 13,671, or by more than 63 per cent.

TOTAL CAPITAL EXPENDITURE.

To end of—	State Railways.	State Railways constructed through the agency of Companies.	Guaranteed lines.	Total.	Annual Progress.
	Rx.	Rx.	Rx.	Rx.	Rx.
1879-80	28,007,395	...	96,829,969	124,837,364	...
1880-81	67,224,624	...	66,348,478	133,573,102	8,735,738
1881-82	70,569,867	...	67,021,756	137,591,623	4,018,521
1882-83	72,800,428	468,270	67,431,448	140,700,146	3,108 523
1883-84	76,653,281	704,155	68,769,369	146,126,805	5,426,659
1884-85	81,389,391	3,126,906	69,904,427	154,420,724	8,293,919
1885-86	90,863,111	4,775,059	67,883,682	163,521,852	9,101,128
1886-87	108,456,220	7,915,378	57,046,325	173,417,923	9,896,071
1887-88	110,788,941	12,979,080	57,694,898	181,463,519	8,045,596
1888-89 Revised	122,507,721	18,254,330	49,116,331	189,878,382	8,414,863
1889-90 Budget	126,079,721	20,890,990	49,840,731	196,811,442	6,933,060

The average yearly expenditure of capital on Railways has been Rx. 7,197,000.

45. Land Revenue (including the portion due to Irrigation) is estimated to increase by Rx. 340,300, distributed in the following manner :—

	Increase. Rx.
India General	3,400
Central Provinces	29,300
Lower Burma	81,400
Upper Burma	68,300
Assam	10,700
North-Western Provinces and Oudh	47,200
Punjab	36,700
Madras	28,600
Bombay	50,700
TOTAL	Rx. 356,300
Deduct falling off in Bengal	16,000
NET INCREASE	340,300

Rx. 39,100 of the increase is credited as irrigation revenue. In the Central Provinces, North-Western Provinces, and the Punjab the increases are due to settlement operations, and in the case of the last-mentioned Province also to collection of arrears. A large portion of the increase in Lower Burma is due to the postponement of the demand from the current year, and the remainder to revised assessments, and to the resumption from certain Local Funds of receipts which they formerly obtained, a fixed contribution being given them as compensation. The increase in Madras is due to a higher percentage of collections being anticipated, and in Bombay to reduction of arrears and suspensions. In Upper Burma the increase is due to the gradual development of the country.

Provincial rates are estimated to increase by Rx. 244,700, due almost entirely to the receipts expected from the re-imposition of the Patwari cess. The Revenue classed under this head is appropriated to Local purposes and shown in the Local column in the Estimates.

46. The receipts under Irrigation are expected to increase by Rx. 130,600, but there is an increased charge of Rx. 32,400, giving a net improvement of Rx. 98,200.

The increase in Revenue is due to increase of direct receipts from Irrigation in the North-Western Provinces and the Punjab, and to an increase in the Land Revenue due to Irrigation in Madras and Bombay. The increased expenditure is chiefly due to increase in the charge for interest owing to additional capital expenditure.

47. Post Office, Telegraph, and Mint—The net account of these Departments stands as follows :—

	Net Estimate, 1888-89. Surplus + Deficit — Rx.	Net Estimate, 1889-90. Surplus + Deficit — Rx.	Improvement. Rx.
Post Office	—118,100	— 54,800	+ 63,300
Telegraph	— 36,700	— 10,300	+ 26,400
Mint	+ 103,900	+ 125,500	+ 21,600
TOTAL	— 50,900	+ 60,400	+ 111,300

The improvement in the case of the Post Office is due to steady progress of the Department. The figures just given do not profess to be a strict Profit and Loss Account of the working of the Departments concerned. They represent merely the difference between the Revenue and Expenditure as recorded in the

Accounts and Estimates, but they are sufficient for the purpose of indicating the financial progress of the Departments.

48. The increase of Rx. 117,800 in the case of Excise and of Rx. 105,100 in the case of Stamps is generally distributed over the several Provinces with the exception of Bengal, where a decrease of Rx. 50,000 in Excise revenue is anticipated on the ground that the unfavourable crops and the changes which are being introduced in the management of the Excise may have an unfavourable effect on the Revenue for a time.

49. The increase in Customs (Rx. 49,300) is mainly due to large exports of rice anticipated from Burma in 1889-90.

The Petroleum tax when it was first imposed was expected to give a Revenue of Rx. 100,000 on a total import of 32,000,000 gallons. It is expected to give in the current year a Revenue of Rx. 115,000 on an import of 38,000,000 gallons. And for 1889-90 it is expected to give Rx. 120,000.

50. I have already explained the nature of the Receipts under Exchange. In the Budget Estimate of 1888-89 these Receipts were estimated at Rx. 415,000; in the Revised Estimate for that year the figure has been raised to Rx. 951,800, due largely to the addition of a credit now estimated at Rx. 266,000 which was not included in the Original Estimate owing to a difference of opinion as to the proper method of dealing with it in the Accounts. The estimate of these receipts in 1889-90 is Rx. 527,300. The large decrease is due to reduced capital expenditure on some of the Subsidized Railways now approaching completion.

51. In the case of Forests the improvement expected in Revenue is Rx. 98,000, against which must be set an increase of expenditure amounting to Rx. 30,700, giving a net improvement of Rx. 67,300. This improvement is due to increased Revenue in Upper and Lower Burma.

52. Under Assessed Taxes the increase of Revenue is expected to be Rx. 63,500. The expectation of an increase is based on the results of the current year.

53. The decrease of Rx. 193,900 under Opium is due to an increase of Rx. 159,600 under Bengal opium, the selling price having been taken at R1,070 instead of R1,042 as in the current year's Estimates, and to a decrease of Rx. 347,000 under Malwa opium owing to an expected reduction in the number of chests exported, from 35,350 to 30,000.

54. For Salt we have taken a moderate estimate of Rx. 8,029,900, which is Rx. 353,000 more than the Revised Estimate, and Rx. 92,600 less than the Budget Estimate for the current year. A large increase over the receipts of the current year is expected, as the falling off this year is mainly due to unfounded rumours of an immediate reduction of the duty.

55. The Expenditure of 1889-90 is estimated at Rx. 83,469,800 as compared with an estimated expenditure of Rx. 81,192,100 for 1888-89, showing an increase of Rx. 2,277,700 which requires explanation.

The Provincial Adjustment is *minus* Rx. 640,800 as against an adjustment of *minus* Rx. 483,600 in the Estimates of 1888-89.

The increase of Rx. 2,277,700 is made up of an increase of Rx. 1,651,500 in the rupee portion of the Account, of a decrease of £39,700 (true sterling) in the Home Account, and of an increase of Rx 665,900 in Exchange. The increase in Exchange of Rx. 665,900 is almost entirely due to the fall in the value of the rupee; the alteration in the rate of exchange for converting the pay of the British troops which is fixed in gold but payable in rupees, adds an additional charge to the Military expenditure of about Rx. 195,000, so that the additional expenditure for which the Government of India has to provide has been increased in one year by Rx. 860,900 on account of the fall in Exchange.

56. It will facilitate explanation of the various increases or decreases, if the heads of expenditure are dealt with in the first instance according to the grouping which is generally adopted in the Accounts.

The following statements show the groups under which (I) increases and (II) decreases have occurred :—

I.

	Expenditure Increased.
	Rx.
Railway Revenue Account	1,413,500
Army	1,005,700
Salaries and Expenses of Civil Departments	192,900
Post Office, Telegraph, and Mint	86,100
Irrigation	32,400
Famine Relief and Insurance	27,300
TOTAL	2,757,900

II.

	Expenditure Decreased.
	Rx.
Interest	149,800
Direct demands on the Revenue	133,000
Buildings and Roads	110,500
Miscellaneous Civil Charges	34,700
Construction of Railways (charged against Revenue)	33,600
Special Defence Works	18,600
TOTAL	480,200

The aggregate of increases is Rx. 2,757,900 and of decreases Rx. 480,200, giving a net increase of Rx. 2,277,700.

57. The causes of the increase under Railway Revenue Account, Post Office, Telegraph and Mint, and Irrigation have already been explained.

By far the most important of the other increases is that under Army. The total increase of Rx. 1,005,700 is made up of an increase in rupee expenditure of Rx. 477,000, in English expenditure of £245,500 (true sterling), and of Rx. 283,200 under Exchange. The increased charge for Exchange is chiefly due to the fall in the value of the rupee, and the increases, of which special explanation is necessary, are an increase in the Indian Estimates of Rx. 477,000, and an increase in the English Estimates of £245,500 (true sterling).

Taking the latter item first it may be said with practical accuracy that the increase in the Home Expenditure is due to provision made for the purchase of Magazine rifles and 12-pounder breech-loading guns. However much the Government of India may regret that it should be necessary to incur such expenditure, it is not possible to avoid it, without placing the Indian Army in a position of inferiority as compared with that of other countries. The cost of these rifles and guns accounts for £206,000 (true sterling) of the Home expenditure.

As regards the increased cost of the Army in India, it will be obvious that the increase to the number of troops, European and Native, must give rise to petty increases in the various Departments that deal with them, and minor reforms account in the aggregate for a perceptible amount of increase. But the

greater portion of the increase is due to special measures of which the most important are the following:—

	Rx.
Provision for rapid mobilisation of an Army Corps in case of necessity	203,500
Exchange on pay of British Troops	195,000
Provision on account of Troops in Sikkim	100,000
Ditto ditto Lushai Country	10,000
Increased cost of provisions, including compensation for dearness of provisions and forage	79,500
TOTAL	588,000

The total comes to Rx. 588,000, but there is a saving of Rx. 220,000 in the extra cost of troops in Burma, so that the additional cost is reduced to Rx. 368,000. The difference of Rx. 109,000 between this figure and the total increase in India of Rx. 477,000 is due to the minor elements of increase to which I have just referred, balanced to some extent by savings under other heads.

The sum of Rx. 203,500 on account of mobilisation is intended to meet the cost of purchasing transport animals, provisions, and equipments, so that in case of need an Army Corps may be in a position to take the field promptly. This is one of these precautions which in the present days of scientific warfare cannot safely be neglected. The greater portion of the cost will be incurred once for all, and will not recur. The pay of the British troops is fixed in sterling, and as the Exchange falls, the number of rupees which they are entitled to receive increases. In the Estimate of 1888-89 the rate was taken at 1*s.* 5½*d.*; it has now been fixed at a much lower rate, and the change has added Rx. 195,000 to the estimate of expenditure for 1889-90.

58. The increased expenditure on Salaries and Expenses of Civil Departments is mainly due to the entertainment of additional Police. The increase of expenditure on Police is Rx. 168,800, and of this Rx. 125,600 is on account of Police in Upper Burma. There is also an increase of Rx. 45,200 in Bengal, due to Government undertaking to bear the whole cost of the Police of the Presidency Town. There is also some increase in Madras, due to a provision for giving a special allowance to officers in charge of Police Stations.

59. The decrease of Rx. 149,800 under Interest is made up of a decrease of Rx 21,300 in the rupee portion of the Account, of a decrease of £167,400 (true sterling) in the English Account, and an increase of Rx. 38,900 in the charge for Exchange.

The statement below brings together the net charge for interest on debt in India and in England, excluding that incurred for Railways and Irrigation Works:—

In thousands of Rx.

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89. Budget.	1888-89. Revised.	1889-90. Budget.
India	1,139	987	1,049	697	703	450	123	9	182	157	113
England	2,144	2,457	2,458	2,418	2,578	2,420	2,556	3,300	2,584	2,529	2,397
Exchange	435	506	564	552	626	762	961	1,386	1,086	1,176	1,114
TOTAL	3,718	3,950	4,071	3,667	3,907	3,632	3,640	4,695	3,852	3,862	3,624

It will be seen from these figures that the net charge for interest on ordinary debt has not varied much between the years 1880-81 and 1889-90, if the year 1887-88 is left out of consideration. The irregular result in that year arises (*a*) in India, from (1) about Rx. 90,000 of the interest charges having

remained unpaid at the end of the year, and (2) the realisation of arrears due on the Kidderpore Dock loan, and (*b*) in England, from special charges amounting to about Rx. 1,059,000 having fallen into that year in consequence of the conversion of about £48,200,000 of 4 per cent. Stock into 3½ per cent. Stock. The gradual diminution of the net burden of debt in India is of course due to the transfer to the Capital Account of Railways and Irrigation Works of their portion of the debt, and means that the expenditure on Capital construction has exceeded the amounts borrowed by public loans. The decrease in England in 1889-90 is accounted for by the conversion of £53,262,000 of 4 per cent. Stock into 3½ per cent. Stock, which reduces the yearly interest charge by £266,300. The increase in Exchange requires no explanation.

60. The decrease under "Direct Demands on the Revenues" is Rx. 133,000. It occurs under Opium cultivation and manufacture (Rx. 190,400), Collection of Land Revenue (Rx. 55,000), and Stamps (Rx. 40,700). The other heads in this group, except Customs, show increases. The expenditure on Opium cultivation and manufacture is determined by the amount of crude opium produced. The area under cultivation in the present season is 14 per cent. less than last year, and the produce is estimated at 15 per cent. less. Our reserve is unusually large and is expected to stand at 49,705 chests at the end of 1889. With a reserve of this magnitude it is obviously desirable to temporarily contract production, and this policy has been adopted in making the engagements for the present season. The decrease under Collection of Land Revenue occurs under Survey and Settlement charges, and that under Stamps is owing to smaller indents for supplies of stamped paper from England.

61. The reduction under Buildings and Roads of Rx. 110,500 is due to a reduction of Rx. 110,600 in Civil Works. Of the decrease under Civil Works, Rx. 96,200 is in Imperial expenditure, and is owing to the completion of the bulk of the Frontier Roads and other Imperial Works. On the other hand, a large Imperial grant (Rx. 298,100) is still being made for Civil buildings and roads in Upper Burma, and it is hoped that the Light-houses on Oyster Rock and Savage Islands on the Burmese coast will be completed.

62. The reduction in Miscellaneous Civil Charges is the net result of a number of increases and decreases, of which the most important are an increase of Rx. 118,000 on account of Superannuation Allowances and Pensions, and decreases of Rx. 47,500, Rx. 81,000, and Rx. 40,000 under Territorial and Political Pensions, Stationery and Printing, and Miscellaneous.

The increase in Superannuation Allowances is very largely due to the increase of Exchange on sterling pensions, the decrease in Political Pensions to the death of the Ex-King of Oudh, and the decrease under Stationery and Printing to a reduced demand for stores from England.

63. In the Budget Estimates of 1888-89 Provincial Revenues were estimated to yield Rx. 21,668,100, and Provincial Expenditure was taken at Rx. 22,151,700, the Provincial Adjustment being *minus* Rx. 483,600.

In the Estimate for 1889-90 Provincial Revenues are taken at Rx. 21,781,300, and Provincial Expenditure at Rx. 22,422,100, and the Provincial Adjustment is *minus* Rx. 640,800.

CAPITAL EXPENDITURE.

64. The provision in 1889-90 for Railways not charged to Revenue varies but little in the aggregate from the original provision of the previous year, thus—

	India. Rx.	England. £	Exchange. Rx.	Total. Rx.
1888-89 .	2,062,800	973,000	408,700	3,444,500
1889-90 .	1,697,100	1,273,000	591,900	3,562,000

The Mandalay Extension, for which a heavy grant was made in 1888-89, is now practically completed, and for the Sind-Pishin, Sind-Sagar, and Assam-Behar lines, which are approaching completion, a comparatively small sum is required. The grants for the Chaman Extension and for the Chenab Bridge are about the same as in last year, and provide for the completion of the latter work.

On the other hand, a provision of Rx. 1,021,600 is made for the Villupuram-Dharmaveram line, which is to be constructed by the South Indian Railway. In this figure a very large sum is included for English expenditure (£436,000).

Other new works are: an extension of the Eastern Bengal Railway to Budge-Budge (Rx. 90,000); Barrakar branch (Rx. 110,000); Peshawar Jamrood (Rx. 70,000); and a small provision for ferry arrangements over the Kistna.

Section V.—General Financial Position.

65. Having now explained the Estimates of Revenue and Expenditure for 1889-90, I propose to make a few remarks on the general financial position and the prospects of the future. The special difficulties with which Indian finance has to contend are, War, Famine, the fall in Exchange, and the reduction of the Revenue from Opium. On the question of War I can say little; petty frontier wars are almost certain to occur at intervals, but their cost is not such as to seriously embarrass the finances. I am not aware of any reasons for thinking that War on a large scale is likely to occur in the immediate future, but expenditure must be incurred as an insurance against national danger. The country has happily escaped Famine for a decade, but we have no ground for assuming that the climatic conditions of the Indian continent have changed, and that there will never be drought sufficient to produce famine.

66. Regarding the future of Exchange, it is impossible to give a confident opinion. Before the year 1873, gold and silver were never used as legal standards without the regulating influence of a system of double legal tender, and there is consequently no experience in the past to which we can appeal in forming our opinion as to the probable course of events in the future. The sanguine declare the rupee will soon be worth two shillings; the despondent anticipate a further fall of undefined magnitude.

I cannot pretend to arbitrate between these conflicting views. But during the last 15 years the great falls in the value of the rupee have coincided to an extent, which can hardly be the result of accident, with corresponding falls in the gold prices of commodities. If this law should hold good in the future, the gold value of the rupee will not again fall largely and suddenly unless the gold prices of commodities fall.

I will venture to depart so far from the safe attitude of reserve, as to say that, if there is another heavy fall in gold prices, it will probably be accompanied by another heavy fall in the gold price of silver. At present gold prices have ceased to fall, and there is even a slight tendency to a rise.

67. It is needless to say that the question of the future relations between the gold and silver standards is one of great importance for India. The present condition is not one of permanent equilibrium. Either there will be continuous progress in the direction of demonetising silver and substituting gold, or the world will revert to the old system of double legal tender. In the former case our financial difficulties will probably be greater in the future than they have been in the past, and it is impossible to forecast the ultimate result; in the latter case we may have to pass through a severe convulsion caused by foreign nations attempting

to restore the old ratio of 1 to 15½ between gold and silver. If we are unable to join with them in attempting to settle the question by international agreement, we cannot expect them to consider our interests in any course which they may think fit to adopt.

In the interests of India a sudden reversion to the old ratio of 1 to 15½, brought about by the action of foreign countries, and the continuous and progressive demonetisation of silver, accompanied with a fall in the value of the rupee to an unknown and unlimited extent, are alike to be deprecated. Yet if the question is not dealt with by international agreement, we must accept the risks and inconveniences of either the one result or the other, unless we are prepared to choose the heroic and hazardous remedy of adopting a gold standard. Nor is it possible for us to conjecture at what time the action of the United States and the continental nations of Europe may bring on a crisis either of the one kind or the other.

For these reasons it is of paramount importance to India that an attempt to settle the question by international agreement should be made. No other course affords a prospect of a safe solution to be gradually carried out with the minimum of disturbance to existing interests. It is to be hoped that, if any prospect of a settlement appears, India shall not be required to subordinate her interests to the needs, or supposed needs, of countries which may desire to maintain the single gold standard.

68. The future of the Opium revenue is surrounded with almost as much uncertainty as the question of Exchange. There has been, during the current financial year, a considerable rise in the price of the Bengal drug, but that rise appears to have been due, in a very large degree, to poor crops in Malwa and China, and has been accompanied with a large falling off in the exports of Malwa Opium.

Already the price of Bengal Opium has fallen from its highest figure of R1,244 a chest in November to R1,126 a chest at the sales of the present month.

69. The dangers I have just indicated are of a general nature. We must also anticipate some falling off in revenue in the immediate future from two special causes. As I have explained elsewhere, we expect to receive in the coming year a contribution of Rx. 740,000 from Local Governments. Of this amount Rx. 250,000 is permanent, being made up of Rx. 200,000 from the Patwari cess and about Rx. 50,000 from Lower Burma. The balance of Rx. 490,000 we receive for a single year only, and unless other arrangements can be made, we must be prepared to accept a reduction of Rx. 490,000 in the Estimates of 1890-91. There is also a credit of Rx. 527,300 arising from receipts on account of exchange on the capital transactions of Railway Companies. This credit must soon disappear, with a corresponding reduction in revenue. It may then be said that temporary causes give us an additional revenue of Rx. 1,017,300 in 1889-90, which is not permanent, and which will be largely reduced in future years, and will ultimately disappear altogether.

70. But I should give a very erroneous opinion of our position if I were to dwell only on the difficulties and dangers of the future. There are hopeful as well as discouraging elements, and I may say at once that in my judgment there are no grounds for a despairing or pessimistic view of Indian finance. If we could get rid of the exchange difficulty, I should be prepared to adopt a hopeful view of the future, and if there were in addition no risk of a great war, I should look forward to our progress in coming years with as much confidence as it is ever safe to feel in financial matters.

71. Among the more encouraging features in Indian finance is the elasticity

of the ordinary revenue. It is true that we have not many new sources of revenue open to us, but the receipts from existing sources grow with satisfactory rapidity. The figures which I have given in comparing the Budget Estimates of 1888-89 with the Budget Estimates of 1889-90 have made this point sufficiently clear, and I need not add anything more on the subject.

72. In Upper Burma, too, we appear to have turned the corner and may now look forward to steady reduction of the net charge which that Province imposes on the finances.

The account for Upper Burma stood as follows in the Estimates of 1888-89:—

	Rx.		Rx.
Revenues . . .	547,000	Civil Expenditure—	
		Police	732,000
		Other Departments . .	339,00
		Military Works . . .	190,000
		Civil Works	314,000
		Irrigation	23,000
		Army Special Expenditure .	824,000
		TOTAL .	2,422,000

The net charge was Rx. 1,875,000.

In the Estimates of 1889-90 the account of Upper Burma stands thus:—

	Rx.		Rx.
Revenues—		Civil Expenditure—	
State Railways . . .	115,000	Police	868,200
Other Revenues . . .	755,200	Other Departments . .	366,400
		Railways (including Interest on Railway Capital) . . .	192,800
		Military Works . . .	150,000
		Civil Works	298,100
		Irrigation	20,000
		Army Special Expenditure .	600,000
	870,200		2,495,500

The net charge is Rx. 1,625,300.

A net improvement of Rx. 249,700 in a single year is an encouraging symptom, especially as there is every ground for supposing that the improvement will continue. The improvement is really greater by Rx. 77,800, as the account now presented includes a net charge of Rx. 77,800 on account of railways, which is not charged in the Estimates of 1888-89, and which we may hope will very soon disappear.

73. It should also be recollected that in recent years we have had to bear the burden of a considerable increase to the Native and European Army. That increase has been completed and its cost provided for, with the exception of the expenditure on the Reserve for the Native Army, which will not be great.

Heavy expenditure has also been incurred on Frontier Railways. The total estimated cost of these Railways is Rx. 13,410,700, of which Rx. 10,083,300 will have been met at the end of this month, and Rx. 1,191,800 is provided for in the Estimates of 1889-90, leaving only Rx. 2,135,600 for future years.

74. We have also been carrying out an extensive scheme of Coast and Frontier Defences, estimated to cost Rx. 5,449,515 (which is charged against Revenue), of which Rx. 1,850,768 will have been expended by the end of this year, and Rx. 1,102,900 is provided for in the Estimates of the coming

year, leaving Rx. 2,495,847 to be incurred in subsequent years. There are also special charges in the Estimates for next year of Rx. 110,000 for the Sikkim and Lushai Expeditions, Rx. 203,500 for thoroughly equipping at least one army corps with transport, and of Rx. 301,800 on account of magazine rifles and 12-pounder breech-loading guns. The former charge will not recur, and though considerable expenditure may be necessary for a time on account of rifles and guns, the charge is not a permanent one.

75. It would be rash to assume that we are able to foresee the end of all special military expenditure. In such matters there is no finality; new dangers may arise involving further preparations and additional expenditure, but the figures I have given are sufficient to show that the sacrifices which the country has been called on to make in recent years have not been in vain; that the original programme of military defences is approaching completion, and that there is at least some prospect of a material alleviation of existing burdens within the next few years.

76. The improvement of means of communication by the opening out of Railways is exercising a marked beneficial influence on the country, and India is entering on what I hope may prove to be but the beginning of a prosperous industrial career. No better example of the change that is taking place can be found than the progress of the cotton-spinning industries.

In 1880-81 there were 13,307 looms and 1,470,830 spindles at work, employing 39,537 people. In 1887-88 there are no less than 18,840 looms and 2,375,739 spindles and 80,515 people at work.

The exports of Indian yarn and cotton cloth were valued at Rx. 1,909,134 in 1880-81. In 1887-88 they came to Rx. 5,227,928, and the returns of the current year show still further progress.

These are results of which India may well be proud; they have been achieved without the fostering aid of Protective Tariffs, or any special assistance from Government, and are due to the patient industry and intelligence of the Indian people, and to the enterprise of her capitalists who have begun to avail themselves of the natural advantages of the country; under these circumstances it may confidently be anticipated that the ground that has been gained will be maintained, and that still greater progress will be made in the future.

Nor does there seem to be any good reason why India should not very shortly undertake the manufacture of iron and steel on a large scale with success.

77. I have tried to state fairly both the probable difficulties of the future, and the reasons that exist for holding that we shall be able to encounter them successfully, and my deliberate conclusion is that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimistic views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates of the coming year is little more than nominal, only Rx. 106,300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement.

Section VI.—Falling off in the Revenue from Salt.

78. As a preliminary step in dealing with the question of the causes of the falling off in the Salt Revenue during the current year, I wish to point

out that the quantity of salt paying duty in any year is not a perfect test of the quantity of salt actually consumed in that year by the people. There is always a large amount of salt in the hands of dealers, and a falling off in any one year in the quantity of salt paying duty may represent a reduction in the quantity of salt in the hands of dealers, and not a reduction in the quantity of salt actually consumed. It would be rash to jump to the conclusion that a reduction in the quantity of salt paying duty necessarily represents an equivalent reduction in the quantity of salt actually consumed.

It will also be convenient to treat Burma separately from the rest of India, as that Province has been subject to special conditions.

The consumption of salt (using consumption in the sense of the quantity on which duty was paid) has been as follows since 1882-83, excluding Burma :—

	Maunds.
1882-83	28,720,000
1883-84	29,338,000
1884-85	31,348,000
1885-86	30,606,000
1886-87	32,200,000
1887-88	31,186,000

In 1884-85 the recorded consumption increased by 2,010,000 maunds, or 6·8 per cent.

In 1885-86 there was a falling-off of 742,000, or nearly 2·4 per cent.

There is no ground for assuming that in 1884-85 there was anything approaching to an increase of 6·8 per cent. in the quantity of salt actually consumed by the population, and there is just as little ground for supposing that in 1885-86 there was a falling-off in the real consumption of 2·4 per cent.

These variations were due entirely, or almost entirely, to trade fluctuations, and the actual consumption of salt in 1884-85 per head of population was probably not, in any considerable degree, higher than in 1883-84, and was not lower in 1835-86 than in 1884-85. I state these figures, in order to show that an increase or decrease in the quantity of salt that pays duty in any one year does not necessarily indicate a corresponding increase or decrease in the quantity actually consumed.

79. Opinions vary as to the effect on the real consumption of a rise of duty. Some authorities hold that it has very little effect; others that it has a considerable effect. Experience seems to show that the truth lies between the two opinions, and that a rise in the rate of duty has an appreciable, but not a very great, effect on the real consumption. But a rise in duty may have a considerable temporary effect on the trade and on the quantity of salt on which duty is paid, especially when rumours prevail that the rise in duty is not likely to be permanent.

80. The raising of the rate of duty in January 1888 was followed by reduced issues, and rumours regarding an impending reduction of the duty have had an unfavourable effect on the trade during 1888-89. In Northern India persistent rumours have prevailed of an impending change, and it was believed that the rise in the rate of exchange which took place in January 1889, would so improve the position of the Government of India as to lead to the reduction of the duty. These rumours have had the effect of checking issues and causing traders to keep their stocks at a minimum. No trader was willing to pay a duty of R2-8 a maund on salt, so long as it was expected that the duty would be shortly reduced.

This state of affairs was accentuated and brought to a crisis by a telegram sent by Reuter's Agency on the 1st of March and published in the Indian newspapers of the following day. The telegram stated that the Secretary of State for India, speaking on 28th February, had said that "he was convinced that the earliest occasion should be taken to abrogate the increase in the salt tax."

The telegram was published on a Saturday. On the following Monday sales of salt in Bombay began to fall off, and by Tuesday they had practically ceased. On that day only one application was received for the removal of 267 maunds of salt. The salt merchants applied to the departmental officials stating that trade was paralysed, and enquiring whether it was true that the duty was to be reduced. On the 5th of March one firm telegraphed direct to the Government of India in the same sense.

On the 9th and 10th of March the Government of Bombay drew attention to the disturbance to the trade, and on the 12th the Accountant General telegraphed that the estimate of salt receipts must be reduced, for that Province alone, by nearly 16 lakhs of rupees, as salt sales had ceased since the 4th of March.

The Commissioner of Northern India Salt Revenue telegraphed on the evening of 15th as follows :—

"Trade is disturbed by telegram published locally on second instant. Lord Cross's opinion regarding salt duty understood to mean that reduction is imminent. Collections fell from average R55,000 to under R1,000 daily from fourth to eleventh. In consequence of the contradiction published on twelfth trade is since recovering. Collections on twelfth were R16,000, on thirteenth R38,000. Progress is watched."

The recent news is more favourable, as the rumours of an intention to reduce the duty have been contradicted through the agency of the Press. But the magnitude of the effect of these rumours on the Revenue will be understood when I explain that at the end of February the estimate of salt revenue for the current year was Rx. 7,840,700, whereas it is now taken at Rx. 7,676,900, a reduction of more than 16 lakhs of rupees. No doubt, this amount will be to a very great extent recovered, but probably too late to materially affect the revenue of 1888-89.

81. There have been other causes also at work which unfavourably affected the salt revenue. In Calcutta, the trade was greatly disorganised after the increase of the duty, and the price of salt (free of duty) rose from 11·5 annas a maund in December 1887 to 28·3 annas a maund in February 1888, but has since fallen to 14·6 annas a maund in February 1889.

In Madras, where the Government was giving up its monopoly of manufacture, the manufacturers and traders secured something like a monopoly for themselves with the natural result of raising the price to the public. The salt revenue of the year has also been adversely affected by the want of rain and prospects of a bad harvest in certain tracts. I mention these facts not with the view of showing that the increase of the salt duty can have no effect on consumption, because I cannot believe that an increase of 25 per cent. should not have some effect, but in order to make it clear that there is as yet no ground for assuming that the falling-off in the issues of salt, which has occurred, is permanent, and due to the increased cost which the public have to pay for that article. The publication of the present Financial Statement will dissipate the fears of an immediate reduction of the salt duty, and we shall doubtless see an increase of the issues.

82. The following figures giving the total quantity of salt on which duty was paid from the beginning of the financial year to 22nd February for a series of years shows the amount of falling off in the current year (Burma excluded) :—

	Maunds.
1882-83	25,068,000
1883-84	25,832,000
1884-85	27,093,000
1885-86	26,714,000
1886-87	27,603,000
1887-88	27,847,000
1888-89	26,797,000

These figures show distinctly that there had been a considerable falling off before Reuter's telegram was received; but the quantity that paid duty up to 22nd February in the current year is larger than the quantity which paid duty in any year previous to 1886-87 except one, and is 1,729,000 maunds, or 6·9 per cent. in excess of the quantity that paid duty in 1882-83, the first year after the duty was reduced. Even allowing for increase of population, the issues of salt in the current year to 22nd February last are sufficient to provide as large a quantity of salt per head of population as in 1882-83.

83. In Lower Burma there has been a great falling off in the quantity of salt that paid duty in 1888-89, but that falling off is mainly due to the excessive imports of the preceding year.

The following figures show the quantity of salt that paid duty every year up to 22nd February for a series of years :—

	Maunds.
1881-82	973,000
1882-83	972,000
1883-84	1,152,000
1884-85	1,562,000
1885-86	930,000
1886-87	1,160,000
1887-88	1,841,000
1888-89	235,000

The falling off in 1888-89 which seems excessive at first sight, is explained by the great imports of 1887-88, the average for the two years being not much below the normal quantity.

Salt is locally manufactured on the sea coast in Burma, and there is a certain amount produced from brine wells in Upper Burma. The local manufacture is, from the nature of the case, insufficiently supervised, and an experienced officer of the Northern India Salt Department has just been deputed to Burma by the Government of India to enquire into the whole question on the spot. It is said that the increase in the rate of duty on salt interferes to some extent with the local production of *ngapi* and salted fish, and has led to an increased import of salt fish from abroad. The facts are, however, obscure, and a final opinion cannot be formed until the report of the officer specially deputed to Burma has been received.

Section VII.—Excise Policy.

84. I take this opportunity of correcting a misapprehension which has arisen in some quarters regarding the policy of the Government of India in connection with the Excise Revenue. Last year Mr. Westland used the following language in the Legislative Council—

"I look hopefully to a considerable increase in the Excise Revenues, and believe that a great deal might be done in Northern India by the introduction of the methods which, in Bombay and Madras, have so powerfully contributed to the increase of revenue under this head."

With reference to this language it has been alleged that Mr. Westland expressed gratification at the prospect of an increase in drinking among the Indian population on account of the increased revenue which such a change in the habits of the people would produce. I make no insinuation of wilful misrepresentation against those who have brought this charge, nor do I say that they acted otherwise than in good faith, and yet the charge is absolutely without foundation. Mr. Westland used the language which I have quoted in the Legislative Council of the Government of India, and in the presence of the Members of that Council. His remarks passed without challenge. Is it conceivable that if he had meant, or been understood to

mean, that the people of India should be encouraged to drink in order that the revenues of the Government of India might grow, there would have been found not a single Member of that Council, official or non-official, to protest against the adoption of such a policy?

85. Less than two months afterwards the Financial Statement for 1888-89 was published under Mr. Westland's signature, and in that statement he used language which puts his meaning beyond the reach of cavil. The words he used were as follows:—

"As regards Excise it will be seen that it is in Madras and Bombay that the revenue administration has been most successful, as these two provinces with 31 and 16½ millions of inhabitants respectively produce a revenue nearly as large as that of Bengal with 69 millions. In fact, in both these Provinces, a very remarkable progress has been made. The whole system of distillation has been brought more thoroughly under control, and stricter and more methodical preventive measures have enabled the Government to greatly enhance the rate of duty: for the question of the rate of duty which it is possible to levy, is simply the question of the prevention of illicit distillation."

Mr. Westland's expectation was that by the prevention of illicit dealings, it would be possible to raise a larger revenue, the increase of revenue being accompanied not by an increase of, but by a check on, drinking. To show that there really was, and is, extensive smuggling in Northern India, I will quote a passage from the report of the Financial Commissioner of the Punjab, who is now the Lieutenant-Governor of that Province, for the year 1881-82:—

"Mr. Hawkins, the Deputy Commissioner of Amritsar, says—'There were twelve cases of illicit distillation. It is notorious that there are few villages in this district which have no private stills of their own. The police are constantly finding pieces of stills and jars of materials in deserted houses while searching for other property.' The Lahore District has also a bad reputation in this respect. The Deputy Commissioner of Jullunder, Mr. Bullock, writes—'Illicit distillation is of very general occurrence throughout the district. Twenty-four cases have been detected, and it is to be hoped that some check will be found to have been given to the system, which, however, we can never expect wholly to extirpate.'

"In Hoshiarpur the khansama of a dâk Bungalow was found to possess a still, and there were three cases in which villagers were convicted of the same offence. Sirdar Gurdayal Singh, the Assistant Commissioner in charge of Excise, says that illicit distillation is carried on in some villages of the Gurshankar Tahsil. He adds—'These cases of illicit distillation it is very difficult to detect and to prove. Generally they distil during the night and keep good watch all round. In one village, it is said, they distil the wine on the banks of the Bein stream, and whenever their sentinels espy any stranger approaching the place, they throw down all the materials, &c., into the stream, and leave no trace behind. But it prevails only in villages where the inhabitants are united and have confidence in each other.'

"The Deputy Commissioner of Jhang, Mr. Macauliffe, strongly suspected the existence of the practice among powerful zemindars living in remote jungle villages. Whenever liquor shops in Native States are situated close to our border, it is a common practice for our villagers to resort to them, and they often bring back small quantities of spirits for their own use and that of their friends. Even when the Sadr distillery system has been adopted at the request of our Government in independent States, the price of liquor is far less than in our own territory. This must be due to lower rates of still-head duty. The Assistant Commissioner in charge of excise at Sirsa, Mr. Kennedy, says—'In Patiala spirits are sold at about eight annas a bottle, not differing much in quality from the Sirsa spirits at R1-8 a bottle. The only hope of grappling with the existing evil is to lower the price of Sirsa spirits so as to bring them into competition with the Patiala spirits. Any other method is impracticable. The Sikh Jats will drink; and we cannot wean them from the practice by making the cost of liquor high; the only effect of this is to demoralize them by leading to a continual evasion of the law without any corresponding benefit in increased sobriety.'

"There is probably some exaggeration here. Mr. Lyall is inclined to believe that

the dearness of lawfully-distilled liquor had led to a decrease in drinking among the Sikh population, but to an increased use of opium and perhaps also of bhang."

The Lieutenant-Governor, before whom this Report was placed, was Sir Charles Aitchison, who throughout his whole service had striven to reduce the consumption of liquor and drugs, and the following passage will show the views which he then entertained :—

"In paragraph 15 of the Report, the Financial Commissioner has dwelt on the loss caused to the Excise revenue by illicit distillation and by the smuggling of country spirits into British districts from Native States. It is no doubt difficult, if not impossible, entirely to put an end to the latter practice, though the chief Native States of the Province have, at the request of the Punjab Government, accepted the system of Sadr distilleries to the restriction, it is believed, of smuggling, at least in some degree. But as regards the former evil, His Honour cannot consider it creditable to the magistracy of the Province that the unlawful manufacture of spirits should prevail unchecked and unpunished to the extent alleged."

86. The state of things which these extracts show to have existed in the Punjab in 1881-82 is the state of things which has continued to exist up to the present time.

In May 1887 the following opinion was expressed by a Punjab officer :—

"The Excise Department in this Province has never been properly supervised and controlled, for the simple reason that the Department has never had a responsible head, and has been left to take care of itself with such perfunctory attention as district officers have been able to pay to it. I can speak on this point from twenty-four years of district experience in various parts of the Province. The extent to which country spirit is illicitly manufactured and sold is enormous, and the quantity so disposed of is in my opinion as large as that which is lawfully sold ; and the Excise revenue is therefore much smaller than it would be if the Department were carefully controlled."

It is right that I should mention that the Financial Commissioner did not accept these remarks in their entirety. He remarked that the "description of Excise management in the Punjab must, in the absence of specific evidence, be regarded as exaggerated," but no authority, so far as I am aware, has ever denied that there was, and is, a very great amount of smuggling and of illicit distillation in that Province.

87. I have now shown that when Mr. Westland, speaking on behalf of the Government of India, anticipated an increase of Excise revenue in Northern India, he based his expectation of an increase not on the possibility of being able to increase the consumption of liquor and drugs, but on the prospect of being able to increase the revenue by means of a stricter control and the suppression of illicit practices. I shall show by one or two instances that the policy which Mr. Westland favoured had already proved a marked success in other Provinces, both in respect of checking consumption and increasing the revenue.

From 1st October 1884 a new system of Excise Administration was introduced into a portion of the Madras Presidency. The change in system resulted in a rise in the price of country liquor, varying from 8 annas to one rupee per gallon.

For five years the consumption of spirits and the revenue in the districts where the manufacture is centralised in large distilleries were as follows :—

	Consumption in gallons reduced to 30° under proof.	Revenue.
		Rx.
1883-84	1,204,241	280,977
1884-85	Year of transition.	
1885-86	1,014,566	347,526
1886-87	1,084,474	380,213
1887-88	1,270,146	415,319

The average annual consumption of the three years of the new system is less than the consumption of the last year of the old system by more than 6 per cent., while simultaneously the average annual revenue increased by more than 35 per cent. These figures show conclusively that a large increase of Excise revenue is not necessarily attended with an increase of consumption, and may coincide with a positive decrease.

88. A still more remarkable illustration of the possibility of increasing the Excise revenue while diminishing the consumption is afforded by the statistics of the consumption of ganja in Bengal. Ganja is probably the most pernicious of all drugs in common use, and the Government has never felt any hesitation in increasing the rate of duty leviable on it.

The following statement shows the number of shops licensed for the sale of ganja, the quantity of ganja consumed, the total revenue, and the incidence of taxation per seer for every year from 1868-69 to 1887-88 :—

	No. of shops.	Consumption.	Total Revenue.	Taxation per seer.
		Mds.	Rx.	R
1868-69	4,073	8,442	89,524	2·6
1869-70	4,437	8,667	92,521	2·6
1870-71	4,749	9,682	103,251	2·6
1871-72	4,934	9,972	106,275	2·6
1872-73	4,694	8,593	110,028	3·2
1873-74	4,398	8,125	107,785	3·3
1874-75	4,394	7,830	105,818	3·3
1875-76	3,340	7,389	112,085	3·7
1876-77	3,130	7,458	119,711	4·0
1877-78	3,247	8,197	138,566	4·2
1878-79	3,244	5,460	134,555	6·1
1879-80	3,210	5,137	129,016	6·2
1880-81	3,411	5,600	145,467	6·4
1881-82	3,488	6,431	171,379	6·6
1882-83	3,271	5,646	186,050	8·2
1883-84	3,298	5,881	197,371	8·3
1884-85	3,196	5,798	198,760	9·0
1885-86	3,033	5,717	194,662	8·5
1886-87	3,046	6,264	207,567	8·2
1887-88	2,949	6,550	224,497	8·5

Notwithstanding the large increase of population which must have taken place between 1868-69 and 1887-88, the number of shops for the sale of ganja has decreased by more than 27 per cent., and the consumption by more than 22 per cent., while simultaneously the revenue has increased by more than 150 per cent., and the incidence of taxation per seer has increased by more than 226 per cent. These figures may be left to speak for themselves. The reduction during the same period in the number of shops for the sale of opium and in the quantity of opium consumed is even more remarkable than in the case of ganja, but there has not been the same increase of revenue, mainly, I believe, because opium smuggling prevails extensively.

89. In mentioning this subject my object has been to defend my predecessor against the charge which has been brought against him, and indirectly against the Government of India, of encouraging intemperance for the sake of revenue, and it must not be supposed that I have been dealing with the whole Excise system of India, or that I intend to assert that that administration has been as successful in every instance as in the cases which I have quoted.

Section VIII.—Ways and Means—Home Treasury.

90. The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1888-89 compare as follows:—

	Budget.	Revised.
Net Receipts.	£	£
Council Bills	14,000,000	14,310,100
Receipts from Railway Companies for Capital expenditure	5,667,800	2,545,100
Deposits and Advances	4,500	800
Permanent Debt—India 3½ per cent. stock issued for the discharge of a like amount of 4 per cent. stock	...	4,030,700
3 per cent. stock issued for purchase of the Oudh and Rohilkhand Railway and the discharge of its debentures as they fell due	...	6,921,000
Debentures and Debenture stock taken over by the Secretary of State	...	3,415,000
Add Opening Balance	5,614,329	5,900,697
TOTAL	25,286,629	37,123,397
Net Outgoings.		
Excess of expenditure over Revenue	15,028,700	14,714,300
Capital expenditure of Government in England	973,000	792,200
Issues to Railway Companies for expenditure	5,915,300	2,550,000
Capital charge involved in redemption of liabilities Purchase of the Oudh and Rohilkhand Railway	...	10,336,000
Permanent Debt—Discharge of 4 per cent. stock	...	3,730,700
On account of Remittances from India	1,091,200	1,150,400
Add Closing Balance	2,278,429	3,849,797
TOTAL	25,286,629	37,123,397

The most important variations from the Budget Estimate have occurred in the transactions connected with the discharge of the 4 per cent. stock remaining unconverted in October 1888 and the purchase of the Oudh and Rohilkhand Railway. These are explained below.

CONVERSION OF 4 PER CENT. INTO 3½ PER CENT. STOCK.

91. It was explained in the last Financial Statement that the terms offered by the Secretary of State for conversion of the 4 per cent. into 3½ per cent. stock were accepted by a majority of the holders. Out of a total 4 per cent. stock of £53,261,820, only £4,030,700 remained to be paid off in October 1888. For the discharge of this sum, 3½ per cent. stock for an equal amount was issued at par, but it is believed that the whole of the outstanding stock will not be presented for payment during the current year, and that £300,000 will remain unclaimed until 1889-90. No entries were made in the Budget Estimates of the current year on account of these transactions, as it could not be foreseen how much of the stock would remain unconverted.

PURCHASE OF THE OUDH AND ROHILKHAND RAILWAY.

92. No provision was made in the Budget Estimate on account of the purchase of the Oudh and Rohilkhand Railway, as the nature of the offer to be made to the Company had not been determined at the time. The terms upon which the purchase has been made are, briefly, that the Company has been paid £125-18*s.*-0¼*d.* for every £100 of its share capital, and that out of a total amount of £5,300,000

of debentures and debenture stock issued by the Company, debentures for £1,885,000, which fell due during the current year, have been discharged by the Secretary of State, and the liability for debentures and debenture stock for £3,415,000 has been accepted by him. The total amount required for the purchase of the Railway and the discharge of the debentures was £6,921,000, which was raised by the Secretary of State by the issue of £7,206,531 of 3 per cent. stock.

AIDED RAILWAY COMPANIES.

93. The variations in the transactions of the Railway Companies will appear from the following figures:—

Receipts from	Budget.	Revised.
STATE—		
On account of subscribed capital—	£	£
Bengal-Nagpur Railway	1,032.700	513,500
Indian Midland Railway	1,121,100	2,022,800
Southern Mahratta Railway	500,000	...
Miscellaneous Receipts	...	3,100
GUARANTEED—		
For discharge of debentures—		
Great Indian Peninsula Railway	1,069,000	...
Madras Railway	60,000	...
Oudh and Rohilkhand Railway	1,885,000	...
Miscellaneous Receipts	...	5,700
TOTAL	5,667,800	2,545,100

Issues to		
STATE—		
On account of stores, establishment charges, &c.—		
Bengal-Nagpur Railway	871,000	892,900
Bengal Central Railway	2,000	2,000
Indian Midland Railway	635,000	421,000
Southern Mahratta Railway	241,000	214,600
GUARANTEED—		
For discharge of debentures—		
Great Indian Peninsula Railway	1,069,000	200
Madras Railway	60,000	...
Oudh and Rohilkhand Railway	1,885,000	...
On account of stores, &c.	1,152,300	1,019,300
	5,915 300	2,550,000

In the Budget Estimate it was anticipated that the debentures of the Oudh and Rohilkhand, Great Indian Peninsula and Madras Railway Companies falling due in the current year would be discharged by the Companies by raising fresh capital. In the case of the Great Indian Peninsula and Madras Railway Companies the debentures were, however, renewed, and the Oudh and Rohilkhand Railway debentures were, as mentioned above, discharged by the Secretary of State by the issue of India 3 per cent. stock. The additional capital expected to be raised by the Indian Midland Railway Company is mainly owing to the transfer to the Company of the Sindia Railway, as the Company has to repay the Government the capital cost of the line.

94. The following is the Secretary of State's Budget Estimate of Ways and Means for 1889-90, made up in the same form as above:—

Net Receipts.	£
Council Bills	14,689,900
Permanent Debt for Advances to Companies	3,750,000
Receipts from Railway Companies	515,000
Add Opening Balance	3,849,797
TOTAL	22,804,697

Net Outgoings.	
Excess of expenditure over Revenue	14,956,100
Capital expenditure of Government in England	1,273,000
Permanent Debt—Discharge of 4 per cent. stock	300,000
Issues to Railway Companies for expenditure	3,056,700
Deposits and Advances	2,700
On account of Remittances from India	1,069,500
Add Closing Balance	2,146,697
TOTAL	22,804,697

95. By the Oudh and Rohilkhand Railway Purchase Act, the Secretary of State has been authorised to raise in London, in addition to the amount required for the purchase of the Oudh and Rohilkhand Railway, further amounts up to a limit of £10,000,000 for the purpose of advancing funds to Railway Companies, when it may seem more economical to do so than to authorise them to raise debenture capital under his guarantee. The exercise of this power forms the most important feature of the Secretary of State's Ways and Means Estimates of next year. The total capital required to meet outlay in England and India by the Aided Railway Companies will be £3,750,000 in addition to the balances at their credit, and the whole of this will be raised by the Secretary of State by a sterling loan. The Secretary of State also proposes to draw £14,689,900 of Council Bills during the year. It should be fully understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and he will be absolutely at liberty to raise the money by bills or by loans from time to time as he deems expedient.

Section IX.—Ways and Means—India, 1888-89.

96. The following figures compare the Budget Estimate of Ways and Means of 1888-89 with the Revised Estimates:—

NET RECEIPTS.

	Budget.	Revised.
	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	20,642,800	21,354,600
2. Public Loan	3,000,000	2,777,500
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	845,300	1,043,700
4. *For Remittance to Secretary of State*	1,020,700	1,142,200
Add Opening Balance	13,733,100	13,883,701
	39,241,900	40,201,701

NET OUTGOINGS.	Budget.	Revised.
5. Expenditure charged to Provincial Balances . .	483,600	—203,100
6. Capital Expenditure of Government in India .	2,662,800	697,200
7. Loans to Municipalities, &c. (chiefly the Calcutta and Bombay Dock Loans)	486,800	510,900
8. Other items (*a*)	472,500	811,900
9. *Issues on Capital Account to Railway Companies, against receipts in England* . . .	2,895,900	3,345,800
10. Council Bills. *Sterling Account* . . .	14,548,500	15,119,900
11. Do. Exchange	6,110,400	7,019,100
Add Closing Balance . . .	11,581,400	12,900,001
	39,241,900	40,201,701

The transactions recorded in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others are purely Indian transactions.

(*a*) The explanation of this is omitted, as it would be of a highly technical character. It arises to a very large extent out of the exchange entries that are necessary in charging off exchange upon the English expenditure and in connection with Railway Companies and other Remittance accounts.

RUPEE LOAN OF 1888-89.

97. By Notification No. 2952, published in the *Gazette of India, Extraordinary*, of 2nd June 1888, tenders were invited for a Public Loan of Rx. 3,000,000, the notes issued for this amount to form part of the 4 per cent. Loan of 1865. Tenders were received up to the 3rd July following, on which date they were opened simultaneously at Calcutta, Madras, and Bombay. The total amount tendered was Rx. 7,705,680, and the result was as follows :—

	Rx.
Accepted at minimum rate, *viz.*, R99-11 (60·45 per cent.) .	493,150
Above that rate	2,506,850
TOTAL .	3,000,000

The actual amount realised was Rx. 2,993,650, or an average rate of R99-12-7 per 100 Rupees.

The permission to tender at Madras was an innovation intended to satisfy a local demand, and was made use of to some extent; the aggregate value of the tenders at Madras was Rx. 686,000, of which Rx. 82,550 were accepted.

The account in paragraph 96 shows a net receipt on account of Public Loan of Rx. 2,777,500 and not of Rx. 3,000,000. It will be understood that the difference of Rx. 222,500 represents the reduction of debt during the year, in connection with the conversion of the 4½ per cent. Loan of 1870, and payment of Stock Notes and other loans under discharge.

CONVERSION OF 4½ PER CENT. LOAN OF 1870.

98. The 4½ per cent. Loan of 1870 matured on the 15th July 1885, and as 4 per cent. paper was above par in July last, it was determined to convert the Loan into one bearing interest at 4 per cent., and to pay off all Notes which were not converted. It was accordingly notified on the 27th July 1888 that all Notes or Stock Certificates of this Loan would be paid off on the 27th October 1888, on which date the interest on them was to cease. But proprietors of such Notes or Stock Certificates were allowed the option, which had to be exercised

before 1st September 1888, of transferring their holdings into the 4 per cent. Transfer Loan of 1865. The terms offered were as follows :—

I.—Payment of Interest at 4½ per cent. to 31st October 1888 inclusive.

II.—Issue of Notes of 4 per cent. loan of 1865, bearing interest from 1st November 1888.

III.—A further payment of two annas per R100 in India and of two pence per R100 in England as brokerage or commission to the persons presenting the Notes for transfer.

These terms were very generally accepted. Rx. 1,490,000 out of Rx. 1,787,540 were at once transferred into the 4 per cent. Loan of 1865 and less than Rx. 200,000 have been demanded in cash.

99. In order to distribute the payments for interest more evenly over the year, it was decided in December last to allow transfers from other 4 per cent. Loans to the Loan of 1854-55, of which the dates for payment of interest are 1st January and 1st July. It is expected that this will prove convenient both to the Public Debt Office and to the holders of Stock.

Stock Notes.

100. With the object of affording greater facilities to the public for the investment of small sums at interest, securities termed Stock Notes were issued in 1882 as an experimental measure.

These notes were of four denominations, namely, R12½, R25, R50, and R100 respectively. They were issued at par and bore interest at 4 per cent. payable yearly, but were not enfaceable to Europe. After six years' experience it was found that the public would not adopt these securities as a regular form of investment, and it was decided to discontinue their further sale and to withdraw, as far as possible, those in circulation, amounting to Rx. 162,350, by substituting for them Government Promissory Notes of the 4 per cent. Loan of 1842-43. Accordingly in August last, orders were issued, authorizing (1) the payment in cash at par at any Treasury in India of Stock Notes of less value than R100, and (2) the conversion into Government Promissory Notes of the 4 per cent. Loan of 1842-43 of any amount of Stock Notes tendered in even hundreds of rupees, at a premium of eight annas per cent. (altered to par from 24th January last).

The following amounts of Stock Notes were reported as discharged up to the end of February last, namely :—

	R
Tendered for conversion	10,68,000
Paid off in cash	3,31,686-8
TOTAL	13,99,686-8

leaving R2,23,813-8 as the balance outstanding on the 1st March 1889.

Indian Savings Banks.

101. There are two classes of Savings Banks, namely, (*a*) the Presidency and Post Office Banks, which are open to the public, and (*b*) Banks established for the benefit of servants of Government, such as the Railway and Civil Engineers' Provident Institutions and the Regimental Savings Banks.

In class (*a*) there were, on the 31st of March 1888, 300,560 depositors, with an aggregate balance of Rx. 6,217,700 at their credit; and in class (*b*) 31,616 depositors with Rx. 457,800; making a total of 332,176 depositors, to whom Rx. 6,675,500 were due. O this amount more than Rx. 5,100,000 had been

received from Natives, and the balance from Europeans and Eurasians. In the previous year there were 289,277 depositors in all, with Rx. 5,795,200 at their credit. There was therefore an increase in 1887-88 of 42,899 in the number of depositors and of Rx. 880,300 in the amount deposited in excess of withdrawals. Moreover, in all Banks, except the Military ones, the average balance at credit of each depositor was considerably larger than in 1886-87.

The interest paid to depositors in 1887-88 was Rx. 224,049, and only Rx. 196,910 in the previous year.

It is no doubt very satisfactory to be able to point to such evidence of the growing popularity of these Banks. But as facilities for persons residing in the interior of districts for investing money in Government securities have of late years been considerably extended, and as Savings Bank Depositors are allowed to purchase and sell these securities through Post Office Banks, and also to deposit them for safe custody, it seemed unnecessary and, for some reasons, it was certainly undesirable, to maintain the existing high limits for deposits. Accordingly, on the 19th January 1889, orders were issued directing that, with effect from 1st April next, the yearly limits of deposits should be reduced from ₹500 to ₹200, and the maximum limit for each account from ₹3,000 to ₹2,000. It has been estimated that the effect of these orders will be to make the net addition to our cash balances in 1889-90 on this account only Rx. 564,500, the corresponding figures in 1887-88 and 1888-89 (Revised Estimate) being Rx. 880,300 and Rx. 981,300.

Capital Expenditure of Government in India.

102. The reduction in the Estimate from Rx. 2,662,800 to Rx. 697,200 is the result, as explained in paragraph 36, of the credits afforded (*a*) by the transfer of the cost of the Sindhia Railway to the Capital Account of the Indian Midland Railway (Rx. 921,000), (*b*) by transfer of the cost of the Katni-Umaria Railway to the Capital Account of the Bengal-Nâgpur Railway (Rx. 485,700), (*c*) to a provision of Rx. 200,000 for taking over metre gauge stock from the Bengal-Nagpur Railway, not having been required as part of the stock has not yet been valued, and the Southern Mahratta Company took over the rest, and (*d*) to various lapses.

Calcutta and Bombay Dock Loans.

103. In the last Financial Statement it was explained for what reasons and under what conditions the Government undertook to raise and advance, to the Port Trustees of Calcutta and Bombay, funds for the construction of the Kidderpore Docks, and for the extension of Prince's Dock.

The advances made on this account by the Government to the Port Trustees of Calcutta and Bombay have been as follows :—

Advances.	Calcutta. Rx.	Bombay. Rx.
Up to the end of 1887-88	860,700	768,400
In 1888-89 (*a*)	496,800	80,000
TOTAL .	1,357,500	848,400

In 1889-90 the Trustees will, it is estimated, require funds to the following extent :—

Calcutta. Rx.	Bombay. Rx.
549,000	35,000

(*a*) Partly estimate.

Interest is payable on all these sums half-yearly, on the 1st May and 1st November of each year, at the rate at which Government borrows money in India in the year in which the advances are made; and the repayment of the principal is secured by a sinking fund of one per cent.

The further amount which the Government will have to advance on these accounts after 1889-90 is estimated at Rx. 426,100.

Issues on Capital Account to Railway Companies.

104. The increase from Rx. 2,895,900 to Rx. 3,345,800 is the net result of over-estimates by the Companies, and of the transfer, as explained above, of the cost of the Sindhia Railway to the Capital Account of the Indian Midland Railway and of the Katni-Umaria Railway to that of the Bengal-Nagpur Railwa.

Management of Government Balances.

105. The present year has seen a great scarcity of money in the Indian markets, which has kept the Bank rate at 12 per cent. for a considerable period, and, as usually happens in such cases in this country, the question has been raised whether Government might not in some way come to the assistance of trade.

The scarcity is no doubt owing in part to an early cotton season in Bombay coinciding with a demand for rice in Burma, and other customary requirements at this season; but the root of the difficulty appears to be the doubtful position of silver. But for this, it seems inexplicable that for week after week there should be a difference of 9 per cent. in the rate of money in London and India, and yet that in some weeks the whole amount of bills and transfers offered by the Secretary of State should not be taken up.

106. That so high a rate of interest is prejudicial to trade is obvious, and Government has not been unmindful of the fact. The best way in which Government can assist trade is by providing that the Secretary of State's drawings shall never be curtailed for lack of money to meet them, and in one week demands for bills and telegraph transfers exceeded 77 lakhs. Arrangements are also made to grant telegraph transfers freely at a small charge between the three Presidency towns, and Government, besides keeping up the normal current balances, has further been able to offer to the Presidency Banks at Calcutta and Bombay temporary loans at their own minimum rate of interest if they cared to avail themselves of the offer.

107. As the Treasury balances are nearly two crores below last year, and in fact lower than they have been for twenty years at this season, all this would scarcely have been possible without the assistance derived from what are called "currency transfers," a system which, while preserving the Reserve of the Paper Currency Department intact for the payment of the currency notes, yet gives the advantage of a large balance that can be made available without the delay of actual remittance, wherever it may be wanted. Thus in the present month the accruing revenue of the opium districts has been allowed to remain in those districts in the charge of a currency agency, an equivalent being immediately released to the Treasury in Calcutta; a fortnight hence this money will be wanted for payments to opium cultivators in the districts, but by that time the Land Revenue from Eastern Bengal will have been received, and being in like manner made over to the Currency Department will liberate the coin where it is wanted.

108. The charge that Government does not do all it might to assist trade, sometimes takes the form of an assertion that the currency balances

should be lent out in a time of pressure. This is of course impossible, as the currency balances are pledged by law to secure the convertibility of the currency notes, and can no more be lent to the market than can the gold in the Issue Department of the Bank of England.

109. Another contention is, that the cash balance of the Government of India is too high. Now the question whether the Government cash balance is too high or too low, is one that must be determined by the experience of those who actually deal with that balance, and are responsible for seeing that there is sufficient money in the treasury to meet all the claims against Government.

I do not think I exaggerate when I say that every person who has experience of the actual work of dealing with the balances in this country is in favour of rather a high cash balance. The question has been frequently considered both in India and in England, and though a cash balance of 10 to 13 crores may seem enormous, yet if we reflect on the special difficulties in the way of suddenly obtaining a large amount of cash in this country, on the sudden and large demands to which Government is exposed, and on the enormous extent of country over which the balance has to be spread, it will easily be recognised that the mere fact of the cash balance being large is no proof that it is larger than is required by the wants of the case.

Some authorities hold that, if anything, the Indian cash balance has been kept somewhat too low in recent years. In that opinion I am inclined to concur. The cash balance of recent years has been low, because the claims against the Government were heavy owing to expenditure of all kinds, and it was thought desirable to avoid borrowing more than was absolutely necessary.

110. I have mentioned the allegations (1), that Government ought to lend out the currency balance, and (2), that Government keeps too high a cash balance, simply in order to clear the ground. There is no force in them, and they could only be made by persons ignorant of the facts of the case. I now come to what is the real question, namely, the expediency of the maintenance of the Reserve Treasuries in the Presidency Towns. Should the Government keep the whole of its spare cash in the Presidency Banks, or should it aim at keeping balances of tolerably constant amounts in those Banks, the surplus being kept in the Reserve Treasuries? This is a question which deserves consideration, and on which there may reasonably be a difference of opinion, though I can hold out no hope of any change in the policy of Government in this respect.

The justification for the existence of the Reserve Treasuries is to be found in the special conditions affecting the Indian money market These special conditions are the liability of that market to extreme pressure at times, the difficulty in adding temporarily to the amount of cash by drawing on other markets, and the magnitude of the cash transactions of the Government as compared with those of the trade. Under the circumstances I have just stated, and looking to the fact that the Government in case of war, famine, or other unexpected cause, is exposed to the risk of having to meet sudden and large demands on it for cash, it was decided by Lord Northbrook's Government that it would be to the interest both of the commercial public and the Government of India that the surplus cash, for the time being, of the Government of India in excess of certain regulated balances in the Presidency Banks and the cash in Mofussil Treasuries, should be kept in Reserve Treasuries.

It was held that, if the whole of the surplus cash was kept in the Presidency Banks, trade would rely on the permanence of the resources thus supplied to it, and that, in case of a sudden demand for cash, the Government of India would either be forced to abandon its right to reduce its balance in the Presidency Banks, or risk producing a financial crisis by suddenly and largely reducing the resources of these Banks.

To show that this is not an imaginary fear, I will quote a telegram received in 1874 from the Government of Bombay :—

"Clear the line. You are placing the exchange banks and trade of Bombay in great danger. The eight Exchange Banks are indebted to the Bank of Bombay 68 lakhs of rupees, half payable on demand, secured by Government paper, and remainder in February. Their balances for current purposes in the Bank of Bombay are under 20 lakhs of rupees; balance of other customers of Bank of Bombay exceedingly low. Bank of Bombay has to meet Council Bills for 25 lakhs of rupees arrived from England this morning, and similar Bills for 20 lakhs of rupees will shortly arrive. Bills on Calcutta absolutely unsaleable. If you draw more on Bank of Bombay, they must call in the sums due from the Exchange Banks, and there will be a general panic and serious danger of stoppages."

There was at that time a Government balance of about 100 lakhs in the Bank of Bombay, and the proposed withdrawal, which called forth this startling protest from the Governor of that Province, only came to 35 lakhs. I do not think a stronger argument could be produced to show the dangers that might arise if the Government of India reverted to the old system of keeping all its spare cash in the Presidency Banks. The arguments which weighed with the Government of India in introducing the system of Reserve Treasuries are contained in a Despatch to the Secretary of State, No. 256, dated 30th June 1874; it has been printed in the Appendix to this Statement. It will show that the policy of the establishment of Reserve Treasuries was adopted deliberately and in order to meet real difficulties.

111. It has been urged that Government could relieve the market by lending out the balance of the Reserve Treasuries on favourable terms to the Banks; but if this course were followed the same difficulties that arose when the Presidency Banks held the whole of the surplus balances would again occur. Trade would become accustomed to rely on the resources furnished by the Government, and at a time of pressure the withholding of the assistance usually given by Government might have a very serious effect.

Section X.—Ways and Means—India, 1889-90.

112. The Ways and Means Estimate of India, made up in the same form as in paragraph 96, is as follows :—

NET RECEIPTS.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	22,016,900
2. Public Loan	2,500,000
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	629,700
4. *For Remittance to Secretary of State*	1,112,300
Add Opening Balance	12,900,001
	39,158,901

NET OUTGOINGS.	Rx.
5. Expenditure charged to Provincial Balances	640,800
6. Capital Expenditure of Government in India	2,224,600
7. Loans to Municipalities, &c.	827,700
8. Other items	170,400
9. *Issues on Capital Account to Railway Companies against receipts in England*	1,221,400
10. Council Bills. *Sterling Account*	14,690,900
11. Do. Exchange	6,829,800
Add Closing Balance	12,553,301
	39,158,901

PROPOSED RUPEE LOAN.

113. It is estimated that a loan of Rx. 2,500,000 will be required during the year, but no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it. According to the estimates, a loan of Rx. 2,500,000 will give an ample cash balance, and if matters turn out favourably, it may not be necessary to borrow so much. We expect, with this assistance, to close 1889-90 with a cash balance of Rx. 12,553,301.

LOANS TO MUNICIPALITIES, &c.

114. Before 1888-89 all loans and advances of public money were treated as advances on Imperial account. The loans were made on the advice and through the agency of Local Governments, and Local Governments were so far responsible that irrecoverable sums were charged off as Provincial Expenditure. But they had no concern with the punctual and complete realisation of the interest due on these advances, which was credited as an asset of Imperial Revenue. At the instance of the Secretary of State the arrangements were re-considered, and the occasion was thought appropriate for extending the principle of decentralisation beyond the limits of the Revenue account. The interest received on these loans is almost always higher than that paid by Government on its public loans, and by surrendering this advantage it was obvious that an inducement might be offered to Local Governments to undertake complete responsibility for the administration of this department of finance. This responsibility was accepted in every case, the necessary arrangements were completed last year, and orders were published in the *Gazette of India* of 5th January 1889.

115. In connection with this subject the question of lending from public funds to Municipalities and other public bodies was considered. It was believed from the Secretary of State's observations in a despatch of September 1887, that, under the arrangements described above, sanction might be given to a relaxation of the restrictive policy which has been followed in this matter since 1876.

116. Experience has shewn that the rigid refusal to lend money to small Municipalities and Local Boards has operated unfavourably in delaying and preventing sanitary improvement and reform. It has been found that such bodies cannot raise money in the market, except at high rates of interest; and Municipalities have in several cases found it necessary in consequence to abandon, or indefinitely postpone, well-considered schemes of drainage and water-supply. The Government of India accepted the Secretary of State's invitation to review the question, and the Secretary of State has, in consideration of the fact that, under the scheme described above, Provincial responsibility will be enforced, withdrawn the prohibition.

117. It is not proposed at present to adopt the policy of lending to the Presidency Corporations, as they have a public credit of their own and can borrow, in ordinary cases, in the open market, while the claims on the Government of India are so great that it cannot without difficulty find the necessary funds. But in pursuance of the principles enunciated above, Local Governments have been authorised to grant loans to Mofussil Municipalities in future, on the following conditions:—

(1) Loans may be granted only for works of public and general convenience and utility, such as drainage and water-works, bridges and the like; and not for works which are merely or mainly ornamental or convenient, such as town halls, public gardens or market places.

(2) A local body, having borrowed from Government, may not borrow from any other source until it has obtained the sanction of the Local Government concerned, which should not be given until it is clearly shown that the sum lent by Government, with interest thereon, is duly secured.

118. I have stated that the rules regulating the new scheme were published in the *Gazette of India* on 5th January. The demands of Local Governments have since been received. These demands, so far as they relate to advances to cultivators, to embarrassed landed proprietors, and for drainage embankments and the like, have no special interest, as the only change in respect of them is the transfer of administration and responsibility. As regards loans to Mofussil Municipalities, the importance attached to the change of policy will be understood when it is stated that, notwithstanding the short notice given, the applications for loans for Municipal sanitary purposes amount to Rx. 254,900, which sum it has been found possible to place at the disposal of Local Governments. The projects comprise schemes of water-supply for Allahabad, Agra, Nagpore, Delhi, and Peshawar. Although an important step has now been taken towards facilitating the carrying out of Local Works and Improvements, the large claims on the resources of the Government of India on account of Railway and Irrigation Works will prevent, for the present, any very important extension of the system.

Section XI.—Summary.

119. The principal features of this Statement are summarised as follows :—

(*a*) The Accounts of 1887-88 have closed with a deficit of Rx. 2,028,832, including as expenditure Rx. 455,017 on account of Special Defence Works. Excluding the cost of these works, the deficit was Rx. 1,572,815. This has resulted mainly from a special charge of Rx. 1,059,000 incurred in connection with the conversion of the 4 per cent. Sterling Stock into 3½ per cent., from heavy military expenditure in Burma, from a fall in exchange, and in the price of opium, and from a reduction in Railway Revenue, counter-balanced by an improvement in Revenue and reduced Expenditure under other heads.

(*b*) The Revised Estimates of 1888-89 show a deficit of Rx. 201,700, including as expenditure Rx. 818,300 on account of Special Defence Works, and a surplus of Rx. 616,600, if the cost of these works be excluded. Seeing that there has been a further fall in the rate of exchange, which has been taken for the current and coming year at 1*s.* 4·38*d.* = 1 rupee, heavy unforeseen expenditure on Military Expeditions, and a decline in the salt revenue owing to persistent rumours of an impending reduction of the duty, the result is satisfactory.

(*c*) The Budget Estimates for 1889-90 show a surplus of Rx. 106,300 after providing Rx. 1,102,900 for Special Defence Works. If the cost of these works be excluded, there is a surplus of Rx. 1,209,200. Imperial revenues have received a special asset of Rx. 740,000, towards which all Local Governments, except the Punjab, contributed. Of this only Rx. 250,000, most of which represents the proceeds of the re-imposed Patwari Cess in the North-Western Provinces and Oudh, will be permanent, the remainder being a receipt of next year only.

(*d*) The Capital Expenditure on Railways and Irrigation Works is expected to amount to Rx. 1,857,800 in 1888-89, and Rx. 4,089,500 is provided for 1889-90. The expenditure in 1888-89 is really Rx. 3,264,500, but Rx. 1,406,700 of it has been transferred to the Capital Accounts of the Indian Midland and the Bengal-Nagpur Railways on account of the cost of the Sindia and Katni-Umaria Railways transferred to them.

(*e*) As regards the general financial position of the Government of India, while there is every need for economy and for husbanding our revenue, there is no ground for desponding or pessimist views. There are probable difficulties in the future, but there are also reasons for holding that we shall be able to encounter them successfully. The Estimate of Revenue for 1889-90 have been framed with moderation.

(*f*) The Secretary of State proposes to draw, during 1889-90, £14,689,900 of Council Bills. He also proposes to raise a loan of £3,750,000 under the Oudh and Rohilkhand Railway Purchase Act for the purpose of advancing funds to Railway Companies.

(*g*) The Government of India will probably raise a loan of Rx. 2,500,000 in India, of which Rx. 584,000 is required for the Dock Works at Calcutta and Bombay, and Rx. 254,900 for Municipal Water Works, but no pledge can be given either as to the amount of the loan or the time when it will be issued, or the conditions which will attach to it.

D. BARBOUR.

CALCUTTA;
March 27, 1889.

APPENDIX I.

Despatch from the Government of India, to Her Majesty's Secretary of State for India, No. 256, dated 30th June 1874.

We have postponed consideration of the Bill for the regulation of the Presidency Banks and of the agreements depending upon it, pending receipt of the decision of Your Lordship in Council on the question of the agency of the Bank of Bengal in Bombay, in regard to which we forwarded with our despatch of the 9th January, No. 17, a letter from the Directors of the Bank of Bengal.

2. The strain to which our finances were exposed early this year has given us the advantage of an experience which we had not when the terms of the new agreements were last under our consideration.

3. We have been much impressed with the consideration that the effect of the existing agreements with the banks which compels us to place all the cash balances belonging to Government in their hands leads to consequences which may be very inconvenient, if not worse, both to Government and to trade.

4. The only use of these balances to Government is that they may be made available the moment the public service requires them.

5. We have had no difficulty in regard to the balances in the hands of the Banks of Bengal and Madras; the Bank of Bombay, however, protested against meeting drafts upon it, and on the urgent representations of the Governor of Bombay, we were obliged, on the 29th January, to allow a month's time before drawing.

Progs., May 1874, Nos. 33A & 33 B.

6. The Bank of Bombay, accustomed to high Government balances, and relying on the maintenance of those balances, had so employed them that they were practically locked up; for had we insisted on withdrawing them more suddenly, we should have done so in the face of a warning that we should produce a commercial crisis, and therefore for a time the Government balances at Bombay were useless for the purposes of the Government.

7. We think it doubtful, moreover, whether it is any real advantage to trade that large Government balances should be kept in the hands of the banks. It appears to us that an element of uncertainty is thereby introduced into the money market not unlikely to aggravate commercial difficulties at a time of tightness.

8. An amount of capital which is large relatively to the whole capital engaged in trade at the Presidency towns is supplied by Government, but Government, for reasons quite unconnected with trade, may have to withdraw these balances suddenly.

In this case a sudden demand ensues for capital to replace that which is thus removed; the rate of discount rises, not from any commercial reason, but from the accident of State necessities, and if this should occur at a time of commercial pressure, it would precipitate a crisis which otherwise might not occur. If Government did not supply this capital to the trade, it would be found by private individuals through banks or in some other way.

9. Had the Government funds in the hands of the banks in January last been limited to a fair working balance, and had we had a reserve in our own hands, we think it may be assumed that the market rise in the rates of discount which has occurred would not have taken place, and our business would have been transacted without disturbing trade operations.

10. The resources of a large money market are not open to us, and we do not think it would be safe to trust to being able to raise funds readily and immediately in India. The amount (£350,000) that we wanted in January out of our balance of about a million with the Bank of Bombay, and the demand for which brought down the remonstrance that we should place in jeopardy the trade of Bombay, cannot be considered as large. Calcutta may have larger resources, but we cannot suppose that even here the supplies immediately available are really considerable.

11. We are of opinion that a Government subject to the contingencies to which the Government of India is exposed ought not to be without a reserve, and that this reserve should be in its own hands.

12. This object might be attained by dissolving our connexion with the banks and re-establishing our treasuries. We are unwilling to take this course unless forced to do so: the banks are useful institutions, and the Bank of Bengal especially has upon several occasions been of great assistance to the Government.

13. We should prefer, as an alternative plan, to make a change in the agreements with the banks, so that, instead of giving them the right to hold all the Government balances, the stipulation may be confined to engaging to pay them interest when our balances are reduced below certain amounts.

If it be necessary to go further than this, we might stipulate that the banks should have the use of our balances up to certain limits, after which we should be unfettered as to their employment. The exact sums to be fixed in connection with the proposed stipulations would be settled in communication with the banks.

14. The amount to be kept in reserve need not, in our opinion, be very large, as the main difficulty is one only of time. The sense of security which we should derive from the possession of a reserve of two millions immediately available for any emergency would, in our judgment, amply repay the charge for interest on that amount.

APPENDIX II.

ACCOUNTS AND ESTIMATES.

Accounts	1887-88.
Revised Estimates . . .	1888-89.
Budget Estimates . . .	1889-90.

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General Statement of the Accounts and Estimates of the Revenue
India, in India

	For detail *vide* Statement.	RECEIPTS.			
		Accounts, 1887-88.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
Revenue—		Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue—					
Land Revenue	...	23,189,292	23,090,500	23,202,300	23,391,700
Opium	...	8,515,462	8,453,900	8,560,900	8,260,000
Salt	...	6,670,728	8,122,500	7,676,900	8,029,900
Stamps	...	3,876,298	3,854,400	3,932,200	3,959,500
Excise	...	4,534,655	4,609,500	4,705,700	4,727,300
Other Heads	A	7,994,571	8,081,600	8,319,500	8,575,400
Total, Principal Heads	A	54,781,006	56,212,400	56,397,500	56,943,800
Interest	"	746,555	656,300	838,800	734,200
Post Office, Telegraph, and Mint	"	2,229,546	2,131,300	2,240,400	2,328,700
Receipts by Civil Departments	"	1,495,742	1,424,000	1,480,500	1,464,200
Miscellaneous	"	1,606,108	1,166,200	1,796,500	1,340,300
Railways	"	14,533,360	15,184,700	15,428,000	16,686,500
Irrigation	"	1,714,274	1,758,700	1,838,900	1,889,300
Buildings and Roads	"	592,338	555,100	588,700	603,700
Receipts by Military Departments	"	1,060,815	921,800	976,200	944,600
Total Revenue	...	78,759,744	80,010,500	81,585,500	82,935,300
Extraordinary Receipts	...	63,690	...	...	...
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	5,435,799	2,998,500	13,413,500	5,871,400
Unfunded Debt (net Incurred)	"	926,491	845,300	1,043,700	629,700
Deposits and Advances (net)	"	4,827	...	...	...
Loans to Municipalities, Native States, &c. (net Recoveries)	"	...	...	...	...
Remittances (net)	"	...	...	314,500	43,800
Secretary of State's Bills drawn	"	15,358,577	14,000,000	14,310,100	14,689,900
Total Receipts	...	100,549,128	97,854,300	110,667,300	104,170,100
Balance on 1st April—India	...	13,195,785	13,733,085	13,883,701	12,900,001
England	...	5,280,829	5,614,329	5,900,697	3,849,797
GRAND TOTAL	...	119,025,742	117,201,714	130,451,698	120,919,898

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure and Receipts and Disbursements of the Government of and in England.

Figures nearest to 100 in columns for Estimates.

	For detail *vide* Statement.	DISBURSEMENTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.	BUDGET ESTIMATE, 1889-90.
Expenditure—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues	B	9,438,163	9,863,000	9,837,800	9,730,000
Interest	"	5,441,754	4,508,400	4,701,200	4,358,600
Post Office, Telegraph, and Mint	"	2,255,829	2,182,200	2,167,600	2,268,300
Salaries and Expenses of Civil Departments	"	12,906,364	13,098,300	13,038,000	13,291,200
Miscellaneous Civil Charges	"	4,761,130	4,857,900	4,895,900	4,823,200
Famine Relief and Insurance	"	91,408	73,200	82,900	100,500
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	80,945	43,800	18,000	10,200
Railway Revenue Account	"	16,655,746	17,299,600	17,692,900	18,713,100
Irrigation	"	2,461,646	2,582,300	2,630,800	2,614,700
Buildings and Roads	"	5,451,049	5,592,900	5,329,200	5,482,400
Army Services	"	20,417,934	19,969,000	20,371,500	20,974,700
Special Defence Works		456,017	1,121,500	818,300	1,102,900
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	80,417,985	81,192,100	81,584,100	83,469,800
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+423,685	+9,800	+238,300	+24,600
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—53,094	—493,400	—35,200	—665,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	80,788,576	80,708,500	81,787,200	82,829,000
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	End of B	2,784,824	4,044,500	1,857,800	4,089,500
Capital charge involved in redemption of liabilities	...	...	...	10,336,000	...
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	...	340,900	739,400	19,700
Loans to Municipalities, Native States, &c. (net advances)	"	396,944	486,800	510,900	827,700
Capital of Railway Companies (net Payments)	"	574,127	3,143,400	3,350,700	3,763,100
Remittances (net)	"	14,333	69,300	...	...
Secretary of State's Bills paid	"	14,682,540	14,548,500	15,119,900	14,690,900
TOTAL DISBURSEMENTS	...	99,241,344	103,341,900	113,701,900	106,219,900
Balance on 31st March—India	...	13,883,701	11,581,385	12,900,001	12,553,301
England	...	5,900,697	2,278,429	3,849,797	2,146,697
GRAND TOTAL	...	119,025,742	117,201,714	130,451,698	120,919,898

	Rx.	*Rx.*	*Rx.*	*Rx.*
Revenue	78,759,744	80,010,500	81,585,500	82,935,300
Expenditure chargeable thereon	80,788,576	80,708,500	81,787,200	82,829,000
Surplus (+) or Deficit (−)	—2,028,832	—698,000	—201,700	+106,300

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

A.—*Statement of the Revenue of*

HEADS OF REVENUE.	ACCOUNTS, 1887-88.					REVISED	
	India.		England.	Exchange.* 1-4 pod.	Total.	India.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rs.	Rs.	£	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—							
I.—Land Revenue	14,214,844	8,974,448	...	...	23,189,292	14,143,300	9,059,000
II.—Opium	8,515,462	...	...	...	8,515,462	8,560,900	...
III.—Salt	6,643,454	27,274	...	..	6,670,728	7,654,600	22,300
IV.—Stamps	1,127,166	2,749,132	...	...	3,876,298	1,147,200	2,785,000
V.—Excise	3,325,752	1,208,903	...	...	4,534,655	3,445,600	1,260,100
VI.—Provincial Rates	850	3,034,473	...	...	3,035,323	600	3,018,800
VII.—Customs	1,333,401	15,436	...	...	1,348,837	1,354,800	15,200
VIII.—Assessed Taxes	823,667	607,769	...	...	1,431,436	890,700	617,900
IX.—Forest	521,415	602,710	...	...	1,124,125	682,300	643,400
X.—Registration	156,710	154,543	...	...	311,253	165,300	163,500
XI.—Tributes from Native States	743,597	...	...	..	743,597	767,000	...
Total	37,406,318	17,374,688	...	...	54,781,006	38,812,300	17,585,200
XII.—Interest	621,664	31,189	65,978	27,724	746,555	555,000	89,000
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,209,329	4,867	...	...	1,214,196	1,285,600	6,300
XIV.—Telegraph	747,466	505	11,206	4,709	763,886	707,700	500
XV.—Mint	251,437	...	19	8	251,464	215,800	...
Total	2,208,232	5,372	11,225	4,717	2,229,546	2,209,100	6,800
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	23,547	299,415	...	...	322,962	28,200	304,700
XVI.—Law and Justice { Jails	30,071	218,817	...	...	248,888	34,500	234,400
XVII.—Police	25,711	324,582	...	...	350,293	29,800	318,100
XVIII.—Marine	73,254	121,773	...	...	195,027	74,100	117,300
XIX.—Education	1,410	223,795	...	...	225,205	1,600	205,300
XX.—Medical	120	55,907	2,764	1,161	59,952	500	55,900
XXI.—Scientific and other Minor Departments	29,775	62,768	614	258	93,415	5,200	65,100
Total	183,888	1,307,057	3,378	1,419	1,495,742	173,900	1,300,800
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, &c.	218,692	37,184	104,118	43,751	403,745	233,400	38,500
XXIII.—Stationery and Printing	34,031	46,251	...	...	80,282	23,100	44,800
XXIV.—Exchange	744,471	...	...	...	744,471	951,800	...
XXV.—Miscellaneous	99,371	265,609	8,893	3,737	377,610	80,000	269,300
Total	1,096,565	349,044	113,011	47,488	1,606,108	1,288,300	352,600
Railways—							
XXVI.—State Railways (gross Receipts)	9,371,808	1,499,791	230	97	10,871,926	10,206,100	1,534,000
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,636,670	...	...	...	3,636,670	3,652,500	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	24,764	...	...	...	24,764	35,100	...
Total	13,033,242	1,499,791	230	97	14,533,360	13,893,700	1,534,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	418,453	532,508	...	...	950,961	464,200	596,500
Portion of Land Revenue due to Irrigation	602,555	...	...	...	602,555	612,100	...
XXX.—Minor Works and Navigation	32,139	128,619	...	...	160,758	30,600	135,500
Total	1,053,147	661,127	...	...	1,714,274	1,106,900	732,000
Buildings and Roads—							
XXXI.—Military Works	40,413	...	...	...	40,413	39,700	...
XXXII.—Civil Works	11,972	503,594	25,601	10,758	551,925	10,800	500,000
Total	52,385	503,594	25,601	10,758	592,338	50,500	500,000
Receipts by Military Departments—							
XXXIII.—Army: Effective	931,027	...	36,752	15,444	983,223	863,500	...
Non-effective	70,673	...	4,872	2,047	77,592	52,500	...
Total	1,001,700	...	41,624	17,491	1,060,815	916,000	...
TOTAL REVENUES	56,657,141	21,731,862	261,047	109,694	78,759,744	59,005,700	22,100,400

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.						
				INDIA.						
England.	Exchange.* 1-4'38d.	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimates, 1888-89.	Imperial.	Provincial and Local.	England.	Exchange. 1-4'38d.	TOTAL.	Increase + Decrease — of Budget 1889-90 as compared with Budget, 1888-89.	Increase + Decrease — of Budget, 1889-90, as compared with Revised Estimates, 1888-89.
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	...	23,202,300	+ 111,800	14,918,400	8,473,300	...	...	23,391,700	+ 301,200	+ 189,400
...	...	8,560,900	+ 107,000	8,260,000	...	...	...	8,260,000	− 193,900	− 300,900
...	...	7,676,900	− 445,600	8,007,300	22,600	...	...	8,029,900	− 92,600	+ 353,000
...	...	3,932,200	+ 77,800	1,155,400	2,804,100	...	...	3,959,500	+ 105,100	+ 27,300
...	...	4,705,700	+ 96,200	3,542,900	1,184,400	...	...	4,727,300	+ 117,800	+ 21,600
...	...	3,019,400	+ 6,100	600	3,257,400	...	...	3,258,000	+ 244,700	+ 238,600
...	...	1,370,000	+ 900	1,402,500	15,900	...	...	1,418,400	+ 49,300	+ 48,400
..	...	1,508,600	+ 56,800	875,700	639,600	...	...	1,515,300	+ 63,500	+ 6,700
...	...	1,325,700	+ 154,100	636,300	633,300	...	...	1,269,600	+ 98,000	− 56,100
...	...	328,800	+ 20,900	166,900	164,200	...	...	331,100	+ 23,200	+ 2,300
...	...	767,000	− 900	783,000	...	...	...	783,000	+ 15,100	+ 16,000
...	...	56,397,500	+ 185,100	39,749,000	17,194,800	...	...	56,943,800	+ 731,400	+ 546,300
133,000	61,800	838,800	+ 182,500	597,600	92,700	30,000	13,900	734,200	+ 77,900	− 104,600
...	...	1,291,900	+ 49,800	1,341,000	7,000	...	...	1,348,000	+ 105,900	+ 56,100
16,700	7,800	732,700	+ 33,400	730,800	500	14,200	6,600	752,100	+ 52,800	+ 19,400
..	...	215,800	+ 25,900	228,600	...	..	...	228,600	+ 38,700	+ 12,800
16,700	7,800	2,240,400	+ 109,100	2,300,400	7,500	14,200	6,600	2,328,700	+ 197,400	+ 88,300
...	...	332,900	+ 28,300	25,800	301,000	...	...	326,800	+ 22,200	− 6,100
...	...	268,900	+ 10,800	36,100	234,000	...	...	270,100	+ 12,000	+ 1,200
...	...	347,900	+ 26,100	24,700	321,300	...	...	346,000	+ 24,200	− 1,900
...	...	191,400	+ 3,100	67,300	117,400	...	...	184,700	− 3,600	− 6,700
...	...	206,900	+ 5,500	800	211,600	...	...	212,400	+ 11,000	+ 5,500
2,500	1,200	60,100	− 1,600	500	52,000	2,500	1,200	56,200	− 5,500	− 3,900
1,400	700	72,400	− 15,700	3,100	64,000	600	300	68,000	− 20 100	− 4,400
3,900	1,900	1,480,500	+ 56,500	158,300	1,301,300	3,100	1,500	1,464,200	+ 40,200	− 16,300
103,800	48,300	424,000	+ 41,900	232,400	38,600	98,400	45,700	415,100	+ 33,000	− 8,900
...	...	67,900	+ 7,800	21,600	44,000	...	...	65,600	+ 5,500	− 2,300
...	...	951,800	+ 536,800	527,300	...	...	...	527,300	+ 112,300	− 424,500
2,400	1,100	352,800	+ 43,800	63,800	264,800	2,500	1,200	332,300	+ 23,300	− 20,500
106,200	49,400	1,796,500	+ 630,300	845,100	347,400	100,900	46,900	1,340,300	+ 174,100	− 456,200
200	100	11,740,400	− 500	11,516,200	1,587,000	200	100	13,103,500	+ 1,362,600	+ 1,363,100
...	...	3,652,500	+ 247,500	3,560,000	...	...	...	3,560,000	+ 155,000	− 92,500
...	...	35,100	− 3,700	23,000	...	...	...	23,000	− 15,800	− 12,100
200	100	15,428,000	+ 243,300	15,099,200	1,587,000	200	100	16,686,500	+ 1,501,800	+ 1,258,500
...	...	1,060,700	+ 46,600	493,600	596,500	...	...	1,090,100	+ 76,000	+ 29,400
...	...	612,100	+ 21,800	629,400	...	...	...	629,400	+ 39,100	+ 17,300
...	...	166,100	+ 11,800	32,600	137,200	...	...	169,800	+ 15,500	+ 3,700
...	...	1,838,900	+ 80,200	1,155,600	733,700	...	...	1,889,300	+ 130,600	+ 50,400
...	...	39,700	+ 3,700	38,900	...	...	...	38,900	+ 2,900	− 800
26,100	12,100	549,000	+ 29,900	10,200	516,900	25,700	12,000	564,800	+ 45,700	+ 15,800
26,100	12,100	588,700	+ 33,600	49,100	516,900	25,700	12,000	603,700	+ 48,600	+ 15,000
34,900	16,200	914,600	+ 52,200	829,400	...	33,500	15,600	878,500	+ 16,100	− 36,100
6,200	2,900	61,600	+ 2,200	56,600	...	6,500	3,000	66,100	+ 6,700	+ 4,500
41,100	19,100	976,200	+ 54,400	886,000	...	40,000	18,600	944,600	+ 22,800	− 31,600
327,200	152,200	81,585,500	+ 1,575,000	60,840,300	21,781,300	214,100	99,600	82,935,300	+ 2,024,800	+ 1,349,800

*The Exchange thereon calculated in accordance with the average Rate obtained for Bills and Telegraphic Transfers sold during the year.

B.—*Statement of the Expenditure chargeable on the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1887-88.					REVISED	
	INDIA.		England.	Exchange.† 1-4·904.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	150,468	73,514	...	...	223,982	152,100	76,600
2.—Assignments and Compensations	541,538	927,425	...	...	1,468,963	550,700	929,100
Charges in respect of Collection, *viz.:*—							
3.—Land Revenue	241,393	3,245,103	133	56	3,486,685	267,200	3,270,700
4.—Opium (including cost of Production)	2,423,238	...	941	396	2,424,575	2,647,300	...
5.—Salt (including cost of Production)	409,191	1,435	55	23	410,704	419,300	2,500
6.—Stamps	−5,750	91,993	54,338	22,833	163,414	−10,200	94,500
7.—Excise	93,059	34,012	5	2	127,078	101,300	36,300
8.—Provincial Rates	...	62,138	...	...	62,138	...	62,000
9.—Customs	48,679	86,184	20	8	134,891	48,700	86,000
10.—Assessed Taxes	15,019	13,660	...	...	28,679	16,000	12,400
11.—Forest	322,955	394,342	1,758	739	719,794	395,800	411,000
12.—Registration	93,981	93,279	...	...	187,260	96,300	95,400
TOTAL	4,333,771	5,023,085	57,250	24,057	9,438,163	4,684,500	5,076,500
Interest—							
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	275,441	...	3,365,222	1,414,099	5,054,762	315,900	48,800
14.—Interest on other Obligations	384,045	2,539	287	121	386,992	433,300	2,700
TOTAL	659,486	2,539	3,365,509	1,414,220	5,441,754	749,200	51,500
Post Office, Telegraph, and Mint—							
15.—Post Office	1,102,304	109,658	114,940	48,299	1,375,201	1,108,200	109,300
16.—Telegraph	604,849	473	127,661	53,644	786,627	571,200	500
17.—Mint	87,339	...	4,691	1,971	94,001	87,300	...
TOTAL	1,794,492	110,131	247,292	103,914	2,255,829	1,766,700	109,800
Salaries and Expenses of Civil Departments—							
18.—General Administration	612,381	777,140	267,858	112,556	1,769,935	597,400	797,900
19.—Law and Justice { Courts	75,868	2,574,540	453	190	2,651,051	82,600	2,602,900
19.—Law and Justice { Jails	152,145	619,727	...	...	771,872	163,400	666,400
20.—Police	795,005	2,898,616	...	...	3,693,621	881,800	2,888,900
21.—Marine (including river Navigation)	333,421	135,118	142,448	59,858	670,845	286,000	147,400
22.—Education	16,894	1,274,031	624	262	1,291,811	16,000	1,291,600
23.—Ecclesiastical	158,341	...	550	231	159,122	158,000	...
24.—Medical	40,211	715,008	6,848	2,878	764,945	32,300	724,300
25.—Political	626,085	15,111	30,604	12,860	684,660	668,500	54,400
26.—Scientific and other Minor Departments	277,030	145,028	18,620	7,824	448,502	241,300	153,200
TOTAL	3,087,381	9,154,319	468,005	196,659	12,906,364	3,127,300	9,327,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	572,846	...	15,749	6,618	595,213	509,800	...
28.—Civil Furlough and Absentee Allowances	2,597	...	215,560	90,580	308,737	8,700	...
29.—Superannuation Allowances and Pensions	88,263	629,444	1,597,940	671,470	2,987,117	85,200	662,500
30.—Stationery and Printing	60,903	389,419	89,317	37,532	577,171	68,300	387,600
31.—Exchange	...	...	...	...	...	...	...
32.—Miscellaneous	61,065	185,192	32,837	13,798	292,892	131,900	201,300
TOTAL	785,674	1,204,055	1,951,403	819,998	4,761,130	803,900	1,251,400
Famine Relief and Insurance—							
33.—Famine Relief	...	402	...	...	402	...	10,200
34.—Construction of Protective Railways	...	...	...	...	...	...	
35.—Construction of Protective Irrigation Works	91,006	...	...	...	91,006	72,700	...
36.—Reduction of Debt	...	...	...	...	...		
TOTAL	91,006	402	...	...	91,408	72,700	10,200
Carried over	10,751,810	15,494,531	6,089,459	2,558,848	34,894,648	11,204,300	15,826,400

The "Interest on Debt" is distributed as follows:—

	Accounts, 1887-88.			
	India.	England.	Exchange.	TOTAL.
	Rx.	£	Rx.	Rx.
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	275,441	3,365,222	1,414,099	5,054,762
Under Railway Revenue Account	2,557,785	554,080	231,990	3,341,856
Under Irrigation	1,017,543	...	...	1,017,543
TOTAL	3,850,769	3,919,302	1,646,089	9,414,160

See foot-note to Statement No.

Revenues of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1888-89.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1888-89.	BUDGET ESTIMATE, 1889-90.					Increase + Decrease — of Budget, 1889-90 as compared with Budget, 1888-89.	Increase + Decrease — of Budget, 1889-90 as compared with Revised Estimate, 1888-89.
				India.						
England.	Exchange.† 1-4·38d.	Total.		Imperial.	Provincial and Local.	England.	Exchange. 1-4·38d.	Total.		
£	Rs.	Rs.	Rs.	Rs.	Rs.	£	Rs.	Rs.	Rs.	Rs.
...	...	228,700	+ 33,600	153,500	67,600	...	...	221,100	+ 26,000	− 7,600
...	...	1,479,800	− 14,200	571,600	969,800	...	...	1,541,400	+ 47,400	+ 61,600
700	300	3,538,900	− 145,200	293,200	3,334,600	900	400	3,629,100	− 55,000	+ 90,200
800	400	2,648,500	+ 93,800	2,362,700	...	1,100	500	2,364,300	− 190,400	− 284,200
300	100	422,200	− 28,700	459,400	2,500	100	...	462,000	+ 11,100	+ 39,800
48,000	22,300	154,600	− 20,400	− 12,100	97,200	33,600	15,600	134,300	− 40,700	− 20,300
200	100	137,900	+ 10,200	114,600	39,500	100	...	154,200	+ 26,500	+ 16,300
...	...	62,000	+ 4,400	...	60,500	...	..	60,500	+ 2,900	− 1,500
100	...	134,800	− 3,700	49,700	88,300	200	100	138,300	− 200	+ 3,500
...	...	28,400	+ 1,100	15,000	13,800	...	...	28,800	+ 1,500	+ 400
2,400	1,100	810,300	+ 39,700	364,700	433,500	2,100	1,000	801,300	+ 30,700	− 9,000
...	...	191,700	+ 4,200	97,800	96,900	...	...	194,700	+ 7,200	+ 3,000
52,500	24,300	9,837,800	− 25,200	4,470,100	5,204,200	38,100	17,600	9,730,000	− 133,000	− 107,800
2,662,000	1,237,800	4,264,500	+ 189,100	290,900	57,300	2,426,500	1,128,300	3,903,000	− 172,400	− 361,500
500	200	436,700	+ 3,700	452,400	2,500	500	200	455,600	+ 22,600	+ 18,900
2,662,500	1,238,000	4,701,200	+ 192,800	743,300	59,800	2,427,000	1,128,500	4,358,600	− 149,800	− 342,600
89,300	41,500	1,348,300	− 11,900	1,157,600	112,500	90,600	42,100	1,402,800	+ 42,600	+ 54,500
102,100	47,500	721,300	− 14,700	600,500	500	110,200	51,200	762,400	+ 26,400	+ 41,100
7,300	3,400	98,000	+ 12,000	84,800	...	12,500	5,800	103,100	+ 17,100	+ 5,100
198,700	92,400	2,167,600	− 14,600	1,842,900	113,000	213,300	99,100	2,268,300	+ 86,100	+ 100,700
243,100	113,100	1,751,500	+ 8,600	610,400	806,900	247,500	115,100	1,779,900	+ 37,000	+ 28,400
700	300	2,686,500	− 26,900	93,500	2,625,200	2,600	1,200	2,722,500	+ 9,100	+ 36,000
...	...	829,800	+ 29,600	165,900	675,900	...	...	841,800	+ 41,600	+ 12,000
...	...	3,770,700	− 5,500	959,700	2,985,300	...	...	3,945,000	+ 168,800	+ 174,300
97,500	45,300	576,200	− 40,100	315,500	139,600	86,600	40,300	582,000	− 34,300	+ 5,800
1,200	600	1,309,400	− 21,800	17,300	1,335,000	1,400	700	1,354,400	+ 23,200	+ 45,000
500	200	158,700	− 8,300	163,600	...	300	100	164,000	− 3,000	+ 5,300
6,900	3,200	766,700	− 23,700	40,900	741,000	7,000	3,300	792,200	+ 1,800	+ 25,500
29,700	13,800	766,400	+ 51,800	585,900	56,100	27,300	12,700	682,000	− 32,600	− 84,400
18,800	8,800	422,100	− 24,000	245,600	148,200	22,900	10,700	427,400	− 18,700	+ 5,300
398,400	185,300	13,038,000	− 60,300	3,198,300	9,513,200	395,600	184,100	13,291,200	+ 192,900	+ 253,200
21,200	9,900	540,900	− 29,400	504,300	...	12,600	5,900	522,800	− 47,500	− 18,100
214,000	99,500	322,200	+ 11,000	9,100	..	217,000	100,900	327,000	+ 15,800	+ 4,800
1,618,000	752,400	3,118,100	+ 88,800	85,900	673,400	1,630,000	758,000	3,147,300	+ 118,000	+ 29,200
55,000	25,600	536,500	− 71,000	67,000	390,600	47,000	21,900	526,500	− 81,000	− 10,000
...	...	...		...	...	...	...		...	
30,700	14,300	378,200	+ 38,600	56,500	196,200	32,000	14,900	299,600	− 40,000	− 78,600
1,938,900	901,700	4,895,900	+ 38,000	722,800	1,260,200	1,938,600	901,600	4,823,200	− 34,700	− 72,700
...	...	10,200	+ 9,700	...	20,500	...	...	20,500	+ 20,000	+ 10,300
...	...	...	...	...	...	...	...	...	...	...
...	...	72,700	...	80,000	...	...	...	80,000	+ 7,300	+ 7,300
...	...	...	...	...	...	...	...	...	...	...
...	...	82,900	+ 9,700	80,000	20,500	...	...	100,500	+ 27,300	+ 17,600
5,251,000	2,441,700	34,723,400	+ 140,400	11,057,400	16,170,900	5,012,600	2,330,900	34,571,800	− 11,200	− 151,600

Revised Estimate, 1888-89.				Budget Estimate, 1889-90.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rs.	£	Rs.	Rs.	Rs.	£	Rs.	Rs.
364,700	2,662,000	1,237,800	4,264,500	348,200	2,426,500	1,128,300	3,903,000
2,068,800	631,900	293,800	3,594,500	2,759,800	908,700	422,000	4,091,100*
1,041,400	...	...	1,041,400	1,025,100	...	...	1,085,100
4,074,900	3,293,900	1,531,600	8,900,400	4,173,100	3,335,200	1,550,900	9,059,200

* Includes 69,300 charged to "Interest chargeable against Companies on advances."

B.—*Statement of the Expenditure chargeable on the*

Heads of Expenditure.	Accounts, 1887-88. India. Imperial.	Accounts, 1887-88. India. Provincial and Local.	Accounts, 1887-88. England.	Accounts, 1887-88. Exchange.* 1-4'90d.	Accounts, 1887-88. Total.	Revised India. Imperial.	Revised India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Brought forward	10,751,810	15,494,531	6,089,459	2,558,848	34,894,648	11,204,300	15,826,400
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	80,945	...	...	80,945	...	18,000
Railway Revenue Account—							
38.—State Railways: Working Expenses	4,792,939	801,248	...	...	5,594,187	5,214,800	828,600
Interest on Debt	2,120,328	437,458	552,080	231,990	3,341,856	2,211,300	457,500
Annuities in purchase of Railways	...	...	1,683,456	707,405	2,390,861	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	378	...	468,936	197,051	666,365	19,400	...
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	714,057	...	...	...	714,057	569,100	...
Interest	25,595	...	2,694,920	1,132,431	3,852,946	7,200	...
40.—Subsidized Companies: Land, &c.	29,011	14,616	...		43,627	14,500	14,500
Advances of Interest	...	...	...	...	...	...	...
41.—Miscellaneous Railway Expenditure	42,598	9,249	...	...	51,847	56,000	19,000
Total	7,724,906	1,262,571	5,399,392	2,268,877	16,655,746	8,092,300	1,319,600
Irrigation—							
42.—Major Works: Working Expenses	326,043	351,564	...	...	677,607	356,300	363,100
Interest on Debt	513,608	503,934	...	...	1,017,542	532,900	508,500
43.—Minor Works and Navigation	292,815	473,649	23	10	766,497	305,900	563,500
Total	1,132,466	1,329,147	23	10	2,461,646	1,195,100	1,435,100
Buildings and Roads—							
44.—Military Works	1,222,763	...	6,546	2,751	1,232,060	1,100,500	...
45.—Civil Works	893,026	3,194,077	92,864	39,022	4,218,989	768,900	3,298,200
Total	2,115,789	3,194,077	99,410	41,773	5,451,049	1,869,400	3,298,200
Army Services—							
46.—Army: Effective	14,243,976	...	1,843,046	774,466	16,861,488	13,958,900	...
Non-Effective	860,932	...	1,897,969	797,545	3,556,446	881,100	...
Total	15,104,908	...	3,741,015	1,572,011	20,417,934	14,840,000	...
Special Defence Works—							
47.—Special Defence Works	371,137	...	59,766	25,114	456,017	450,000	...
Total Expenditure, Imperial and Provincial	37,201,016	21,361,271	15,389,065	6,466,633	80,417,985	37,651,100	21,897,300
Add—Portion of Allotments to Provincial Governments not spent by them in the year		+423,685					+238,300
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances		−53,094			+370,591		−35,200
Total Expenditure charged against Revenue		21,731,862			80,788,576		22,100,400

	Accounts, 1887-88. India.	Accounts, 1887-88. England.	Accounts, 1887-88. Exchange (charged against Revenue).	Accounts, 1887-88. Total.
Expenditure not charged to Revenue—				
Capital Outlay, Railways and Irrigation Works—	Rx.	£	Rx.	Rx.
48.—State Railways: Construction	676,725	1,109,027	466,024	2,251,776
49.—Irrigation Works	523,222	6,919	2,907	533,048
Total	1,199,947	1,115,946	468,931	2,784,824
50.—Capital charge involved in Redemption of Liabilities	...			

* See foot-note to Statement No. 2, p. 7.

Revenues of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimate.

ESTIMATE, 1888-89.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1888-89.	BUDGET ESTIMATE, 1889-90.					Increase + Decrease — of Budget, 1889-90, as compared with Budget, 1888-89.	Increase + Decrease— of Budget, 1889-90, as compared with Revised Estimates, 1888-89.
				India.						
England.	Exchange* 1-4·38d.	Total.		Imperial.	Provincial and Local.	England.	Exchange, 1-4·38d.	Total.		
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
5,251,000	2,441,700	34,723,400	+ 140,400	11,057,400	16,170,900	5,012,600	2,330,900	34,571,800	− 11,200	− 151,600
...	...	18,000	− 25,800	...	10,200	...	...	10,200	− 33,600	− 7,800
...	...	6,043,400	+ 61,200	6,055,200	818,900	...	...	6,874,100	+ 891,900	+ 830,700
631,900	293,800	3,594,500	+ 108,200	2,285,400	474,400	861,400	400,600	4,021,800	+ 535,500	+ 427,300
1,688,600	785,200	2,473,800	+ 75,800	...	...	1,687,800	784,800	2,472,600	+ 74,600	− 1,200
...	...	...	...	...	...	47,300	22,000	69,300	+ 69,300	+ 69,300
634,300	294,900	948,600	+ 17,200	19,400	...	680,400	316,400	1,016,200	+ 84,800	+ 67,600
...	...	569,100	+ 41,600	650,000	...	...	...	650,000	+ 122,500	+ 80,900
2,697,800	1,254,500	3,959,500	+ 85,800	30,100	...	2,327,000	1,082,000	3,439,100	− 434,600	− 520,400
...	...	29,000	− 3,200	73,000	14,500	...	...	87,500	+ 55,300	+ 58,500
...	...	...		...	...	...	...	...	...	...
...	...	75,000	+ 6,700	66,000	16,500	...	...	82,500	+ 14,200	+ 7,500
5,652,600	2,628,400	17,692,900	+ 393,300	9,179,100	1,324,300	5,603,900	2,605,800	18,713,100	+ 1,413,500	+ 1,020,200
...	...	719,400	+ 48,600	322,400	369,500	...	...	691,900	+ 21,100	− 27,500
...	...	1,041,400	− 5,300	550,800	514,300	...	...	1,065,100	+ 18,400	+ 23,700
400	200	870,000	+ 5,200	289,600	559,300	6,000	2,800	857,700	− 7,100	− 12,300
400	200	2,630,800	+ 48,500	1,162,800	1,443,100	6,000	2,800	2,614,700	+ 32,400	− 16,100
10,000	4,700	1,115,200	− 42,100	1,134,000	...	16,000	7,400	1,157,400	+ 100	+ 42,200
100,300	46,600	4,214,000	− 221,600	638,100	3,473,600	145,600	67,700	4,325,000	− 110,600	+ 111,000
110,300	51,300	5,329,200	− 263,700	1,772,100	3,473,600	161,600	75,100	5,482,400	− 110,500	+ 153,200
1,786,700	830,800	16,576,400	+ 350,700	14,231,900	...	1,947,800	905,700	17,085,400	+ 859,700	+ 509,000
1,989,100	924,900	3,795,100	+ 51,800	875,100	...	2,057,500	956,700	3,889,300	+ 146,000	+ 94,200
3,775,800	1,755,700	20,371,500	+ 402,500	15,107,000	...	4,005,300	1,862,400	20,974,700	+ 1,005,700	+ 603,200
251,400	116,900	818,300	− 303,200	545,000	...	380,800	177,100	1,102,900	− 18,600	+ 284,600
15,041,500	6,994,200	81,584,100	+ 392,000	38,823,400	22,422,100	15,170,200	7,054,100	83,469,800	+ 2,277,700	+ 1,885,700
					+ 24,600					
		+ 203,100						− 640,800		
					− 665,400					
		81,787,200			21,781,300			82,829,000		

REVISED ESTIMATE, 1888-89.				BUDGET ESTIMATE, 1889-90.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
210,400	788,000	366,400	1,364,800	1,697,100	1,273,000	591,900	3,562,000
486,800	4,200	2,000	493,000	527,500	...	...	527,500
697,200	792,200	368,400	1,857,800	2,224,600	1,273,000	591,900	4,089,500
...	10,336,000	...	10,336,000	...	...	...	...

* See foot-note to Statement.

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Revenue (from Statement A)	78,389,003	261,047	78,650,050	81,106,100	327,200	81,433,300	82,621,600	214,100	82,835,700
Exchange added to Revenue	109,694	...	109,694	152,200	...	152,200	99,600	...	99,600
Extraordinary Receipts	63,690	...	63,690	...	...	...	...	...	...
Total	78,562,387	261,047	78,823,434	81,258,300	327,200	81,585,500	82,721,200	214,100	82,935,300
Permanent Debt incurred—									
Sterling Debt—									
3½ p. c. India Stock	...	...		...	4,030,700		...	...	
3 p. c. Stock	...	...		...	6,921,000		...	3,750,000	
Debenture and Debenture Stock	...	...		...	3,415,000		...	...	
Proposed Loan	...	...		...	...		...	...	
Rupee Debt—									
4 p. c. Rupee Loan	2,000,009	...		4,630,300	...		17,300	...	
Gwalior Loan	3,500,000	...		...	...		...	...	
Stock Notes	5,264	...		2,300	...		...	...	
Miscellaneous	...	...		...	...		...	...	
Proposed Loan	...	...		...	...		2,500,000	...	
Total	5,505,273	...	5,505,273	4,632,600	14,366,700	18,999,300	2,517,300	3,750,000	6,267,300
Net			5,435,799			13,413,500			5,871,400
Unfunded Debt—									
Temporary Loans	...	...		...	...		...	...	
Special Loans	...	...		17,500	...		17,500	...	
Treasury Notes	100	...		...	...		...	...	
Deposits of Service Funds	123,322	...		126,700	...		128,500	...	
Savings Bank Deposits	4,679,185	...		5,387,200	...		4,335,800	...	
Total	4,802,607	...	4,802,607	5,531,400	...	5,531,400	4,481,800	...	4,481,800
Net			926,491			1,043,700			629,700
Deposits and Advances—									
Balances of Provincial Allotments	423,685	...		238,300	...		24,600	...	
Excluded Local Funds	720,734	...		612,400	...		615,200	...	
Political and Railway Funds	309,115	...		3,600	...		7,600	...	
Departmental and Judicial Deposits	14,255,238	...		13,507,400	...		12,937,400	...	
Advances	10,126,503	9,090		9,248,600	5,800		7,147,200	4,600	
Suspense Accounts	83,972	...		58,800	...		24,200	...	
Exchange on Remittance Accounts, net	...	...		...	...		645,100	...	
Miscellaneous	368,642	...		49,700	500		44,700	...	
Total	26,287,889	9,090	26,296,979	23,718,800	6,300	23,725,100	21,446,000	4,600	21,450,600
Net			4,827	...	...	0	...	...	0
Carried over	115,158,156	270,137		115,141,100	14,700,200		111,166,300	3,968,700	

and Expenditure of the Government of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Expenditure, Imperial and Provincial (from Statement B) . .	58,562,287	15,389,065	73,951,352	59,548,400	15,041,500	74,589,900	61,245,500	15,170,200	76,415,700
Exchange, charged as Expenditure . .	6,466,633	...	6,466,633	6,994,200	...	6,994,200	7,054,100	...	7,054,100
Add—Provincial Surpluses, transferred to "Deposits"	423,685	...	423,685	238,300	...	238,300	24,600	...	24,600
Deduct—Provincial Deficits, charged against "Deposits" . .	—53,094	...	—53,094	35,200	...	35,200	665,400	...	665,400
TOTAL .	65,399,511	15,389,065	80,788,576	66,745,700	15,041,500	81,787,200	67,658,800	15,170,200	82,829,000
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works . . .	1,199,947	1,115,946		697,200	792,200		2,224,600	1,273,000	
Capital Charge involved in Redemption of Liabilities . . .	...	...		...	10,336,000		...	...	
Add—Exchange on Expenditure not charged to Revenue . . .	468,931	...		368,400	...		591,900	...	
	1,668,878	1,115,946	2,784,824	1,065,600	11,128,200	12,193,800	2,816,500	1,273,000	4,089,500
Permanent Debt discharged—									
Sterling Debt—									
East India Bonds .	...	...		...	...		...	...	
India 5 p. c. Stock .	...	...		...	...		...	...	
India 4 p. c. Debentures	...	...		...	...		...	...	
India 4 p. c. Stock .	...	...		...	3,730,700		...	300,000	
East Indian Railway Debentures . .	...	...		...	...		...	...	
East Indian Railway Debenture Stock .	...	...		...	...		...	...	
Eastern Bengal Railway Debentures .	...	...		...	...		...	...	
Do. Debenture Stock	...	...		...	...		...	...	
Rupee Debt—									
5½ p. c. Loans . .	670	...		...	...		...	...	
5 p. c. Loans . .	50	...		...	...		...	...	
4½ p. c. Loans . .	1,540	...		1,490,000	...		...	...	
4 p. c. Loans . .	66,701	...		...	...		...	...	
Loans under discharge .	...	...		216,100	...		84,400	...	
Provincial Debentures .	...	...		1,400	...		1,500	...	
Stock Notes . .	513	...		147,600	...		10,000	...	
Miscellaneous . .	...	...		...	...		...	...	
TOTAL .	69,474		69,474	1,855,100	3,730,700	5,585,800	95,900	300,000	395,900
NET .			0			0			0
Unfunded Debt—									
Temporary Loans .	...	...		...	...		...	...	
Special Loans . .	524	...		200	...		200	...	
Treasury Notes . .	...	...		...	...		...	...	
Deposits of Service Funds . . .	81,122	...		81,600	...		80,600	...	
Savings Bank Deposits.	3,794,470	...		4,405,900	...		3,771,300	...	
TOTAL .	3,876,116	...	3,876,116	4,487,700	...	4,487,700	3,852,100	...	3,852,100
NET .			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments . .	53,094	...		35,200	...		665,400	...	
Excluded Local Funds .	708,969	...		607,800	...		637,000	...	
Political and Railway Funds . . .	262,387	...		100,700	...		20,000	...	
Departmental and Judicial Deposits . .	14,188,352	...		13,508,800	...		12,901,700	...	
Advances . . .	10,322,203	8,439		9,286,800	5,500		7,173,400	7,300	
Suspense Accounts .	212,169	...		17,200	...		18,000	...	
Exchange on Remittance Accounts net .	489,482	...		499,000	...		...	...	
Miscellaneous . .	45,035	2,022		403,500	...		46,900	...	
TOTAL .	26,281,691	10,461	26,292,152	24,459,000	5,500	24,464,500	21,463,000	7,300	21,470,300
NET .			0			739,400			19,700
Carried over .	97,295,670	16,515,472		98,613,100	29,905,900		95,886,300	16,750,500	

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	115,158,156	270,137		115,141,100	14,700,200		111,166,300	3,968,700	
Loans to Municipalities, Native States, &c.	271,197	...	271,197	183,700	...	183,700	136,100	...	136,100
Net			0			0			0
Capital Receipts from Railway Companies—									
On account of Subscribed Capital	594	5,564,153		...	2,536,300		...	515,000	
Repayments	1,388,007	29,715		1,377,800	8,800		1,236,100	...	
Total	1,388,601	5,593,868	6,982,469	1,377,800	2,545,100	3,922,900	1,236,100	515,000	1,751,100
Net			0			0			0
Remittances—									
Inland Money Orders	11,665,664	...		12,635,000	...		13,942,500	...	
Other Local Remittances (net)	...	...		...	...		...	...	
Other Departmental Accounts	274,527	...		500,100	...		483,900	...	
Net Receipts by Civil Treasuries from—									
Post Office	921,093	...		1,138,000	...		794,300	...	
Guaranteed Railways	3,272,499	...		3,724,200	...		3,637,200	...	
Net Receipts from Civil Treasuries by—									
Telegraph	77,388	...		32,900	...		43,500	...	
Marine	299,263	...		270,600	...		268,000	...	
Military	13,682,427	...		13,477,800	...		13,803,600	...	
Public Works	3,934,992	...		3,421,900	...		2,382,000	...	
Remittance Account between England and India	1,192,092	205,994		1,303,000	151,300		1,169,600	126,100	
Total	35,320,845	205,994	35,526,839	36,503,500	151,300	36,654,800	36,525,500	126,100	36,651,600
Net			0			314,500			43,800
Secretary of State's Bills drawn	...	15,358,577	15,358,577	...	14,310,100	14,310,100	...	14,689,900	14,689,900
Total Receipts	152,138,799	21,428,576		153,206,100	31,706,700		149,064,000	19,299,700	
Opening Balance	13,195,785	5,280,829		13,883,701	5,900,697		12,900,001	3,849,797	
GRAND TOTAL	165,334,584	26,709,405		167,089,801	37,607,397		161,964,001	23,149,497	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General.

...nd Expenditure of the Govt. of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward .	97,295,670	16,515,472		98,613,100	29,905,900		95,886,300	16,750,500	
Loans to Municipalities, Native States, &c. .	668,141	...	668,141	694,600	...	694,600	963,800	...	963,800
Net .			396,944			510,900			827,700
Payments to Railway Companies on Capital Account—									
For discharge of Debenture . .	...	426,000		...	200		...	913,700	
For Expenditure .	4,420,287	2,710,309		4,723,600	2,549,800		2,457,500	2,143,000	
Total .	4,420,287	3,136,309	7,556,596	4,723,600	2,550,000	7,273,600	2,457,500	3,056,700	5,514,200
Net .			574,127			3,350,700			3,763,100
Remittances—									
Inland Money Orders .	11,660,656	...		12,635,000	...		13,942,500	...	
Other Local Remittances	20,947	...		...	...		...	...	
Other Departmental Accounts . . .	267,640	...		500,400	...		482,900	...	
Net Payments into Civil Treasuries by—									
Post Office . .	928,788	...		1,138,000	...		794,300	...	
Guaranteed Railways	3,272,499	...		3,724,200	...		3,637,200	...	
Net Issues from Civil Treasuries to—									
Telegraph . .	77,271	...		32,900	...		43,500	...	
Marine . . .	304,532	...		270,600	...		268,900	...	
Military . . .	13,745,552	...		13,477,800	...		13,803,600	...	
Public Works .	3,905,236	...		3,098,900	...		2,382,000	...	
Remittance Account between England and India . . .	201,124	1,156,927		160,800	1,301,700		57,300	1,195,600	
Total .	34,384,245	1,156,927	35,541,172	35,038,600	1,301,700	36,340,300	35,412,200	1,195,600	36,607,800
Net .			14,333			0			0
Secretary of State's Bills paid	14,682,540	...	14,682,540	15,119,900	...	15,119,900	14,690,900	...	14,690,900
Total Disbursements .	151,450,883	20,808,708		154,189,800	33,757,600		149,410,700	21,002,800	
Closing Balance .	13,883,701	5,900,697		12,900,001	3,849,797		12,553,301	2,146,697	
GRAND TOTAL .	165,334,584	26,709,405		167,089,801	37,607,397		161,964,001	23,149,497	

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, an held at the disposal of Provincial Governments under their Pro vincial contracts.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Accounts, 1887-88.										
Balance at end of 1886-87(a)	11,853	261,730	114,591	72,129	417,541	449,987	356,517	968,931	765,479	3,418,75
Added in 1887-88 . .	691	10,226	85,596	6,494	135,493	...	20,100	148,531	16,554	423,68
Spent in 1887-88 . .	...	...	...	...	...	53,094	...	...	...	53,09
Balance at end of 1887-88 .	12,544	271,956	200,187	78,623	553,034	396,893	376,617	1,117,462	782,033	3,789,34
Revised Estimate, 1888-89.										
Balance at end of 1887-88 (by Accounts).	12,544	271,956	200,187	78,623	553,034	396,893	376,617	1,117,462	782,033	3,789,34
Added in 1888-89 . .	...	2,700	(b)9,100	35,000	...	41,300	20,300	95,400	34,500	238,30
Spent in 1888-89 . .	400	...	(c)9,500	...	25,300	...	...	...	...	35,20
Balance at end of 1888-89 .	12,144	274,656	199,787	113,623	527,734	438,193	396,917	1,212,862	816,533	3,992,44
Budget Estimate, 1889-90.										
Balance at end of 1888-89 (by Revised Estimate).	12,144	274,656	199,787	113,623	527,734	438,193	396,917	1,212,862	816,533	3,992,44
Added in 1889-90 . .	...	...	(b) 3,400	...	...	21,200	...	...	...	24,60
Spent in 1889-90 . .	900	141,200	(c) 46,000	24,500	39,100	...	64,300	139,500	209,900	665,40
Balance at end of 1889-90 .	11,244	133,456	157,187	89,123	488,634	459,393	332,617	1,073,362	606,633	3,351,64

(a) See Appropriation Report, Abstract D.
(b) Upper Burma.
(c) Lower Burma.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E.—*Statement of Net Revenue and Expenditure—England and India.*

Net Revenue.

Figures to nearest 100

	Accounts, 1887-88.					Revised Estimate, 1888-89.					Budget Estimate, 1889-90.				
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	23,189,292	47,997	23,141,295	3,486,685	19,652,610	23,202,300	40,900	23,161,400	3,538,900	19,622,500	23,391,700	37,200	23,354,500	3,629,100	19,725,400
Opium	8,515,462	129	8,515,333	2,424,575	6,090,758	8,560,900	200	8,560,700	2,648,500	5,912,200	8,260,000	200	8,259,800	2,364,300	5,895,500
Salt	6,670,728	34,461	6,636,267	410,704	6,225,563	7,676,900	45,300	7,631,600	422,200	7,209,400	8,029,900	31,900	7,998,000	462,000	7,536,000
Stamps	3,876,298	44,302	3,831,996	163,414	3,668,582	3,932,200	44,800	3,887,400	154,600	3,732,800	3,959,500	45,600	3,913,900	134,300	3,779,600
Excise	4,534,655	33,553	4,501,102	127,078	4,374,024	4,705,700	27,200	4,678,500	137,900	4,540,600	4,727,300	27,200	4,700,100	154,200	4,545,900
Provincial Rates	3,035,323	7,970	3,027,353	62,138	2,965,215	3,019,400	15,000	3,004,400	62,000	2,942,400	3,258,000	8,000	3,250,000	60,500	3,189,500
Customs	1,348,837	32,076	1,316,761	134,891	1,181,870	1,370,000	29,800	1,340,200	134,800	1,205,400	1,418,400	49,400	1,369,000	138,300	1,230,700
Assessed Taxes	1,431,436	19,949	1,411,487	28,679	1,382,808	1,508,600	17,600	1,491,000	28,400	1,462,600	1,515,300	16,200	1,499,100	28,800	1,470,300
Forest	1,124,125	2,451	1,121,674	719,794	401,880	1,325,700	6,800	1,318,900	810,300	508,600	1,269,600	4,300	1,265,300	801,300	464,000
Registration	311,253	1,094	310,159	187,260	122,899	328,800	1,100	327,700	191,700	136,000	331,100	1,100	330,000	194,700	135,300
Tributes from Native States	743,597	...	743,597	...	743,597	767,000	...	767,000	...	767,000	783,000	...	783,000	...	783,000
	54,781,006	223,982	54,557,024	7,745,218	46,811,806	56,397,500	228,700	56,168,800	8,129,300	48,039,500	56,943,800	221,100	56,722,700	7,967,500	48,755,200
Deduct—Assignments and Compensations	...	...	...	...	1,468,963					1,479,800					1,541,400
Total Net Revenue					45,342,843					46,559,700					47,213,800

Net Expenditure.

	Accounts, 1887-88.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Interest	5,441,754	746,555	4,695,199	4,701,200	838,800	3,862,400	4,358,600	734,200	3,624,400
Post Office, Telegraph, & Mint.	2,255,829	2,229,546	26,283	2,167,600	2,240,400	—72,800	2,268,300	2,328,700	—60,400
Civil Departments	12,906,364	1,495,742	11,410,622	13,038,000	1,480,500	11,557,500	13,291,200	1,464,200	11,827,000
Miscellaneous Civil Charges	4,761,130	1,606,108	3,155,022	4,895,900	1,796,500	3,099,400	4,823,200	1,340,300	3,482,900
Famine Relief and Insurance	91,408	...	91,408	82,900	...	82,900	100,500	...	100,500
Construction of Rys. (charged against Reve. in addition to that under Famine Insurance)	80,945	...	80,945	18,000	...	18,000	10,200	...	10,200
Railways Revenue Account	16,655,746	14,533,360	2,122,386	17,692,900	15,428,000	2,264,900	18,713,100	16,686,500	2,026,600
Irrigation	2,461,646	1,714,274	747,372	2,630,800	1,838,900	791,900	2,614,700	1,889,300	725,400
Buildings and Roads	5,451,049	592,338	4,858,711	5,329,200	588,700	4,740,500	5,482,400	603,700	4,878,700
Army Services	20,417,934	1,060,815	19,357,119	20,371,500	976,200	19,395,300	20,974,700	944,600	20,030,100
Special Defence Works	456,017	...	456,017	818,300	...	818,300	1,102,900	...	1,102,900
	70,979,822	23,978,738	47,001,084	71,746,300	25,188,000	46,558,300	73,739,800	25,991,500	47,748,300
Provincial and Local Surpluses and Deficits	+423,685 —53,094	...	+370,591	+238,300 —35,200	...	+203,100	+24,600 —665,400	...	—640,800
Total Net Expenditure	...	...	47,371,675	...	...	46,761,400			47,107,500
Surplus (+) or Deficit (—)	...	...	—2,028,832			—201,700			+106,300
			45,342,843			46,559,700			47,213,800

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 27th March 1889.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Offg. Secretary to the Government of India.

TABLE I.—*Miscellaneous.*

	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89, Revised Estimate.	1889-90, Budget.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Recorded Revenue compared with the recorded Expenditure, excluding Capital Expenditure on Public Works not charged against Revenue—										
SURPLUS	.....	2,582,727	706,633	1,387,496	.....	.....	178,427	.....	.....	106,300
DEFICIT	4,044,139	.....	.....	.....	140,735	2,801,726	.....	2,028,932	201,700	...
Capital Expenditure on Public Works not charged against Revenue	3,656,505	3,311,423	4,649,898	3,992,029	5,392,599	5,275,364	5,670,484	2,784,824	1,857,800	4,089,500
Net Public Debt incurred	5,679,815	−466,636	2,609,159	3,062,953	1,193,924	3,584,979	9,727,538	5,435,799	13,413,500	5,854,100
NET PUBLIC DEBT incurred, including Capital transactions with Guaranteed Railway and other Companies	5,339,444	−773,867	4,105,769	2,219,364	801,966	7,735,903	9,043,165	4,861,672	10,062,800	2,031,100
Value of commodities exported, excluding Gold and Silver	74,581,000	81,968,000	83,185,000	88,176,000	83,255,000	83,8[illegible]1,000	88,470,000	90,544,000		
Ditto imported, ditto ditto	53,117,000	49,113,000	52,496,000	55,279,000	55,703,000	55,656,000	61,777,000	65,005,000		
EXCESS OF EXPORTS OVER IMPORTS, excluding Gold and Silver	21,464,000	32,855,000	31,389,000	32,897,000	27,552,000	28,225,000	26,693,000	25,539,000		
Net Imports of Gold	3,655,000	4,844,000	4,931,000	5,463,000	4,672,000	2,763,000	2,177,000	2,992,000		
Ditto of Silver	3,893,000	5,379,000	7,480,000	6,405,000	7,246,000	11,607,000	7,156,000	9,229,000		
TOTAL NET IMPORTS OF GOLD AND SILVER	7,548,000	10,223,000	12,411,000	11,868,000	11,918,000	14,370,000	9,333,000	12,221,000		
Excess of Exports over Imports, including Gold and Silver	13,916,000	22,32,6000	18,978,000	21,029,000	15,634,000	13,855,000	17,360,000	13,318,000		
Grand Total value of Imports and Exports of all kinds	138,126,000	143,150,091	150,076,000	157,344,000	154,817,000	156,139,000	163,024,000	170,979,000		
SECRETARY OF STATE'S BILLS sold (Rupees) . . . . . R	18,32,77,000	22,21,98,350	18,58,56,593	21,62,15,463	17,10,22,119	13,53,25,369	16,70,03,150	21,81,24,000	20,96,43,000	21,52,07,000
Sterling Equivalent received . . . . . £	15,289,677	18,412,429(c)	15,120,521	17,59[illegible],805	13,758,909	10,292,992	12,186,279	15,358,576		
SILVER coined at the Indian Mints . . . . . £	4,249,076	2,158,275	6,508,457	5,663,400	3,794,200	10,285,966	4,616,537	10,841,366		
MAXIMUM PRICE OF AN OZ. TROY STANDARD SILVER IN LONDON .	52 1/16 (July)	52¼	52 7/16 (June)	51 1/16 (Feb.)	51 (Apl.)	50 1/16 (May)	47½ (Jan.)	45½ (Dec.)	44 9/16 (Sept.)	
Minimum ditto	51 (Jan.)	50⅞ (July)	50 (Dec.)	50 1/16 (May and June)	49¾ (Feb.)	46 7/16 (Jan.)	43 (Aug.)	43 (March)	41⅞ (May)	
Maximum price of a sovereign in Calcutta . . . . . R	12-6	12-6-4								
Minimum ditto ditto . . . . . "										
AVERAGE EXCHANGE upon Secy. of State's Bills sold per rupee . £	1s 7·956d.	1s. 7·895d.	1s. 7·525d.	1s. 7·536d.	1s. 7·308d.	1s. 6·254d.	1s. 5·440d.	1s. 4·896d.	1s. 4,38d.	1s. 4·38d.
FIXED RATE OF EXCHANGE for the ADJUSTMENT of transactions between the Indian and Imperial Treasuries	1s. 8½d.	1s. 8d.	1s. 8d.	1s. 7⅞d.	1s. 7½d.	1s. 7¼d.	1s. 6½d.	1s. 6d.	1s. 5d.	1s. 4½d.
MAXIMUM RATE OF DISCOUNT ON LOANS on demand at the BANK OF BENGAL, Calcutta	7 (April)	9 (Feb.)	10 (Apl.)	9 (March)	11 (April & May)	9 (May)	8 JuneJul.Feb.&Mar.	9 (April & May)	12 (Feb. & March)	
Minimum ditto	3 (Nov. to Jan.)	4 (June)	4 (Sep.)	5	3 (Nov. & Dec.)	4(From July to Jan.)	5 (Nov. Dec. & Jan.)	3 (Oct. to Dec.)	4 (May to Sept.)	
MAXIMUM RATE OF DISCOUNT at the BANK OF ENGLAND	3 (April)	6 (Feb.)	5 (Sep.)	4	5 (Nov., Dec. & Jan.)	4 (Dec.).	5 Dec. & Jan.	4 (Sep. to Jan.)	5 (Oct. to Jan.)	
Minimum ditto	2½	2½ (throughout first half year).	3 (March)	3	2 (June to Sept.)	2 (May to Nov.)	3 April & May.	2 (Apl. to Aug.)	2 (April & May)	
MAXIMUM MONEY BALANCES of the three PRESIDENCY BANKS .	7,472,500 (Feb.)	6,097,600 (July).	6,712,300 (Oct.)	5,556,700 (Aug.)	5,731,200 (Nov.)	6,486,800 (Dec.)	4,594,600 (June)	3,595,900(Feb.&Mar.)	4,385,500 (June)	
Minimum ditto ditto	4,442,700 (Mar.)	3,546,700 (Dec.)	3,424,200 (Apl).	3,167,100 (Jan.)	2,991,900 (May)	3,639,800 (May)	3,296,500 (Sept.)	2,861,500 (Dec.)	2,791,900 (Nov.)	
MAXIMUM price in Calcutta of GOVT. FOUR PER CENT. RUPEE SECURITIES	102½ (March)	106-6 (July)	1.02-4 (Feb.)	101-1 (Apl.)	101,12 (June)	99·14 (July)	98—2 (Sept.)	100 (Oct.)	101—1 (Sept.)	
Minimum ditto ditto	93·10 (May)	99-8 (Aug.)	99 (Oct.)	94-8 (Feb.)	94-12 (March)	91·12 (May)	96—0 (Feb.)	95—4 (Apl.)	98—6 (Jan.)	
Maximum amount outstanding on London Register of RUPEE SECURITIES ENFACED FOR INTEREST DRAFTS	19,739,473 (June)	21,525,400 (Feb.)	21,420,700 (Feb.)	21,405,500 (May)	21,008,000 (May)	20,562,400 (Apl.)	19,710,900 (Oct.)	20,916,000 (March)	20,900,600 (April)	
Minimum ditto ditto	18,719,445 (Jan.)	19,013,600 (Apl.)	21,059,000 (Aug.)	20,626,200 (Aug.)	20,594,300 (Feb.)	19,179,300 (Jan.)	19,056,200 (Mar.)	18,919,500 (Oct.)	21,878,500 (Oct.)	
Maximum price in London of 4 per cent. Securities (in Gold)	84½ (Feb.)	87 (July)	85 7/16 (May).	81¼ (Apl.)	82½ (May)	78½ (July)	73¼ (Nov.)	70¾ (Sept.)	69½ (Sept.)	
Minimum ditto ditto	78 (May)	82½ (Sept.)	75½ (Dec.)	77½ (Jan.)	74 (March)	71⅞ (Jan.)	65½ (Aug.)	67 (April)	65½ (May)	
Maximum price in London of India FOUR PER CENT. STERLING BONDS	105¾ (Jan.)	106¾ (July)	105 (Jan.)	103¾ (Jan.)	104½ (Aug.)	103¾ (Feb.)	103 (Aug.)	104 (May)	101½ (Aug.)	
Minimum ditto ditto	101 (Sep.)	103¾ (Sept).	102½ (Oct.)	101½ (Sept.)	98 (March)	97½ (April)	100¼ (Mar.)	100 (Sept.)	99½ (Sept.)	
Maximum GOVERNMENT PAPER CURRENCY outstanding	14,513,100 (Dec.)	14,422, 00 (Sept.)	16,412,200 (Dec.)	14,517,300 (Nov.)	15,762,700 (Nov.)	15,713,500 (Oct.)	14,678,200 (Nov.)	18,610,300 (Nov.)	18,055,300 (July)	
Minimum ditto ditto	12,528,400 (Apl.)	12,692,200 (Apl.)	13,584,700 (Apl.)	12,023,300 (Feb.)	12,342,500 (Apl.)	13,017,900 (April)	13,779,400 (Apl.)	13,479,600 (Apl.)	14,736,000 (Feb.)	
Number of SAVINGS BANKS	388	372	349	555	5,959	6,236	6,230	6,152		
Number of Depositors in Savings Banks	107,778	114,942	109,349	203,951	243,037	263,196	289,277	332,176		
Amount deposited in Savings Banks	3,213,671	3,272,649	3,616,405	4,005,930	4,687,0 2	5,081,183	5,795,249	6,675,571		
Average of each deposit	29	28	33	19	19	19	20	20		
Net addition to deposits	930,846	58,978	343,756	389,525	681,152	394,101	714,066	+860,322		

(c) Includes £85,000 Hong-Kong Bills.

Includes £250,000 Hong-Kong Bills.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the year.*

(Principal articles arranged in order of their declared value.)

No.	EXPORTS.		1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
1	COTTON—						
	Raw—						
	Quantity	Cwt.	5,979,494	5,066,057	4,189,718	5,432,648	5,371,542
	Value	Rx.	11,383,728	13,286,367	10,777,204	13,468,429	14,412,842
	Average declared value per lb.— Annas		As. 3 5	As. 3 9	As. 3 8	As. 3 6	As. 3 10
	Average declared value per lb.— Pence, at average exchange		4·17	4·53	4·18	3·81	4·05
	Twist and yarn—						
	Quantity	Lbs.	49,876,606	65,897,183	78,241,771	91,804,244	113,451,375
	Value	Rx.	1,926,162	2,441,101	2,755,252	3,336,861	4,077,380
	Average declared value per lb.	Annas	As. 6 2	As. 5 11	As. 5 8	As. 5 10	As. 5 9
	Other manufactures—Value	Rx.	927,008	896,929	880,258	945,644	1,150,542
	Average declared value per yard— Grey or unbleached	Annas	As. 1 9	As. 1 9	As. 1 9	As. 1 10	As. 1 10
	Average declared value per yard— Coloured, printed or dyed	„	As. 4 7	As. 4 10	As. 3 9	As. 4 7	As. 4 5
	Percentage of manufactures on whole value exported		16·55	20·08	25·22	24·13	26·62
2	OPIUM—						
	Quantity	Chests	91,963	86,578	87,956	95,839	90,096
	Value	Rx.	11,294,460	10,882,606	10,735,518	11,077,669	10,067,764
	Average declared value per chest in Rupees		1,228	1,257	1,221	1,156	1,117
3	SEEDS—						
	Quantity	Cwt.	17,355,588	18,250,688	17,280,147	15,966,604	16,060,400
	Value	Rx.	10,083,758	10,745,203	9,948,350	9,198,560	9,385,024
	Average declared value of linseed per cwt.— Rupees		5 5 10	5 9 10	5 13 1	5 15 9	5 13 8
	Average declared value of linseed per cwt.— Shillings, at average exchange		8·73	9·03	8·85	8·70	8·24
4	RICE AND PADDY—						
	Quantity	Cwt.	27,039,859	22,051,532	28,222,595	26,879,272	28,534,057
	Value	Rx.	8,362,080	7,192,198	9,247,126	8,836,827	9,291,686
	Average declared value of husked rice per cwt.— Rupees		3 1 8	3 4 6	3 4 9	3 5 0	3 4 5
	Average declared value of husked rice per cwt.— Shillings, at average exchange		5·05	5·28	5·01	4·81	4·61
5	JUTE—						
	Raw and manufactured—Value	Rx	5,926,780	6,205,238	5,486,171	6,021,672	7,786,730
	Average declared value of raw jute per cwt.— Rupees		6 8 8	5 9 1	5 9 6	5 13 10	6 4 3
	Average declared value of raw jute per cwt.— Shillings, at average exchange		10·65	8·06	8·50	8·52	8·82
	Percentage of manufactures on whole value exported		22·51	24·88	20·61	19·13	22·43
6	WHEAT—						
	Quantity	Cwt.	20,956,495	15,830,754	21,060,519	22,263,320	13,538,169
	Value	Rx.	8,877,561	6,309,140	8,002,350	8,625,864	5,562,373
	Average declared value per cwt.— Rupees		4 3 9	3 15 9	3 12 0	3 14 0	4 1 0
	Average declared value per cwt.— Shillings, at average exchange		6·89	6·41	5·78	5·63	5·79
7	TEA—						
	Quantity	Lbs.	59,911,703	64,162,055	68,784,249	78,702,857	87,514,505
	Value	Rx.	4,083,880	4,044,759	4,300,133	4,727,992	5,174,440
	Average declared value per lb.— Annas		As. 10 11	As. 10 1	As. 10 0	As. 9 7	As. 9 6
	Average declared value per lb.— Shillings, at average exchange		1·11	1·01	·95	·87	·84
8	HIDES AND SKINS—						
	Quantity	No.	28,153,063	29,164,677	32,376,309	31,860,787	30,914,151
	Value	Rx.	4,663,736	4,934,340	5,334,002	5,149,218	4,852,382
	Percentage of dressed or manufactured on whole value		46·90	42·07	43·91	45·40	52·07
9	INDIGO—						
	Quantity	Cwt.	168,590	154,620	132,495	138,306	139,644
	Value	Rx.	4,640,991	4,068,900	3,783,160	3,691,677	3,890,649
	Average declared value per cwt.— Rupees		275 4 6	263 2 3	285 8 6	266 11 11	278 9 9
	Average declared value per cwt.— Sterling, at average exchange	Rx.	22·40	21·17	21·72	19·38	19·62
10	COPPER—						
	Quantity	Cwt.	340,025	328,317	371,027	370,458	273,775
	Value	Rx.	1,438,863	1,245,506	1,348,395	1,502,251	1,529,080
	Average declared value per cwt.— Rupees		42 5 1	37 15 0	36 5 6	40 8 10	55 14 0
	Average declared value per cwt.— Shillings, at average exchange		68·87	61·05	55·28	58·94	78·68
11	WOOL—						
	Raw and manufactured—Value	Rx.	876,541	831,919	953,069	985,484	1,086,404
	Average declared value of raw wool per lb.— Annas		As. 6 0	As. 6 0	As. 6 0	As. 6 2	As. 6 6
	Average declared value of raw wool per lb.— Pence, at average exchange		7·32	7·24	6·85	6·72	6·86
12	SILK—						
	Raw and manufactured—Value	Rx.	913,345	792,354	661,835	802,443	860,107
	Average declared value of raw silk per lb.— Rupees		3 14 8	2 15 4	2 4 11	3 0 11	2 15 4
	Average declared value of raw silk per lb.— Shillings, at average exchange		6·37	4·76	3·51	4·44	4·17
13	LAC—						
	Value	Rx.	556,739	599,399	588,286	520,169	501,888
14	OILS—						
	Value	Rx	495,977	534,041	395,563	458,812	471,055
15	SUGAR—						
	Value	Rx.	943,218	546,069	525,412	504,803	405,829
16	TEAK WOOD—						
	Quantity	Cubic Tons.	46,471	47,556	50,076	23,946	40,446
	Value	Rx.	525,447	532,120	550,515	223,154	307,274
	Average declared value per cubic ton— Rupees		113 1 1	111 14 4	109 15 0	93 3 1	90 12 11
	Average declared value per cubic ton— Sterling, at average exchange	Rx.	9·20	9·0	8·30	6·77	6·39
17	SALTPETRE—						
	Quantity	Cwt.	491,668	451,917	402,174	397,572	386,396
	Value	Rx.	404,410	425,000	370,200	376,091	364,016
	Average declared value per cwt. Rupees		9 7 2	9 6 6	9 3 3	9 7 4	9 6 9
	Average declared value per cwt. Shillings, at average exchange		15·38	15·14	14·0	13·75	13·27

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the year*—continued.

No.	IMPORTS.		1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
1	COTTON—						
	Twist and yarn—						
	Quantity	Lbs.	45,379,516	45,801,397	45,916,126	49,014,194	51,543,277
	Value	Rx.	3,405,968	3,360,540	3,172,178	3,318,404	3,582,033
	Average declared value per lb. — Annas		12·22	11·74	11·05	10·83	11·12
	Average declared value per lb. — Pence, at average exchange		1s. 2·92*d.*	1s. 2·17*d.*	1s. 0·60*d.*	0s. 11·80*d*	0s. 11·74*d.*
	Other manufactures—						
	Value	Rx.	21,651,392	21,207,106	21,124,848	25,853,827	23,930,241
	TOTAL COTTON GOODS—Gross imports	Rx.	25,117,360	24,567,646	24,297,026	29,172,231	27,512,274
	Re-exports—						
	Twist and yarn—						
	Quantity	Lbs.	1,344,396	958,419	1,082,610	1,319,248	1,058,963
	Value	Rx.	86,857	65,516	66,303	81,146	69,345
	Other manufactures—						
	Value	Rx.	1,399,010	1,183,088	1,368,715	1,490,700	1,648,312
	Total Re-exports	Rx.	1,485,867	1,248,604	1,435,018	1,571,846	1,717,657
	TOTAL COTTON GOODS—Net imports	Rx.	23,631,493	23,319,042	22,862,008	27,600,385	25,794,617
2	METALS	Value Rx.	5,380,181	4,978,577	4,986,307	4,845,736	5,575,392
3	RAILWAY PLANT AND ROLLING-STOCK	" "	2,870,942	2,830,082	4,317,565	3,327,832	3,826,264
4	SILK (raw and manufactured)	" "	2,170,923	2,020,917	1,830,960	2,177,111	2,918,139
5	SUGAR	" "	1,148,370	2,140,838	1,458,097	2,080,540	2,113,617
6	MACHINERY AND MILLWORK	" "	1,839,816	1,570,824	1,057,833	1,429,764	1,860,583
7	WOOLLEN MANUFACTURES	" "	1,372,403	1,326,669	1,463,023	1,660,905	1,823,358
8	COAL (excluding coke and patent fuel)						
	Quantity	Tons	681,244	713,972	770,517	740,155	821,626
	Value	Rx.	1,104,788	1,199,739	1,249,710	1,258,793	1,599,593
	Average declared value per ton — Rupees		16·22	16·80	16·22	17·01	19·47
	Average declared value per ton — Shillings, at average exchange		26·40	27·03	24·67	24·72	27·42
9	LIQUORS	Value Rx.	1,554,819	1,360,280	1,387,143	1,474,643	1,506,667
10	PROVISIONS	" "	1,033,932	1,103,321	1,101,881	1,179,474	1,504,436
11	OILS	" "	654,228	1,229,497	961,130	1,408,430	1,486,791
12	APPAREL	" "	909,084	890,923	956,097	1,001,848	1,156,182
13	SPICES	" "	557,109	602,165	718,678	663,845	931,518
14	SALT—						
	Quantity	Tons.	383,090	412,839	363,088	416,592	423,897
	Value	Rx.	623,011	649,233	596,048	768,987	795,521
	Average declared value per ton — Rupees		16·26	15·73	16·42	18·46	18·77
	Average declared value per ton — Shillings, at average exchange		26·46	25·31	24·97	26·83	26·43

TABLE III.—*Sea-borne Trade for the first eleven months of the year.*
(*Principal articles arranged in order of their declared value.*)

	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Value of commodities Exported, excluding gold and silver	74,457,959	74,380,930	79,157,402	81,366,106	86,428,508
Value of commodities Imported, excluding gold and silver	50,852,346	50,404,672	56,029,666	58,544,193	63,380,833
EXCESS EXPORTS	23,605,613	23,976,258	23,127,736	22,821,913	23,047,675
Net Imports of silver	6,441,677	10,180,734	6,158,858	8,061,245	7,049,572
Net Imports of gold	4,596,926	2,369,208	1,730,585	2,951,713	2,300,909
TOTAL NET IMPORTS OF GOLD AND SILVER	11,038,603	12,549,942	7,889,443	11,012,958	9,350,481
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS	140,001,659	139,521,800	146,442,972	153,822,459	162,416,638

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first eleven months of the year*—continued.

No.	EXPORTS.		Eleven months, 1st April to the end of February.				
			1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
1	COTTON, RAW	Quantity . . . . Cwt.	4,503,678	3,387,909	4,536,417	4,657,287	4,343,527
		Value . . . . Rx.	11,612,642	8,786,171	11,226,193	12,332,010	12,214,412
		Average value per lb. . . R	0-3-9	0-3-8	0-3-6	0-3-9	0-4-0
	,, MANUFACTURES—						
	TWIST AND YARN	Quantity . . Lbs.	61,006,927	69,489,658	82,676,694	103,729,341	115,742,933
		Value . . . Rx.	2,260,719	2,445,421	3,018,559	3,717,994	4,670,185
		Average value per lb. R	0-5-11	0-5-8	0-5-10	0-5-9	0-6-5
	Other manufactures—value . . . Rx.		791,859	805,155	865,600	1,043,887	1,089,361
	TOTAL COTTON (RAW AND MANUFACTURED) Rx.		14,865,220	12,036,747	15,110,352	17,093,891	17,973,958
2	JUTE (raw and manufactured)—Value . . Rx.		5,889,800	5,016,489	5,430,353	7,259,139	9,722,433
3	OPIUM	Quantity . . . . Chests.	79,247	80,382	88,070	82,613	79,110
		Value . . . . Rx.	9,977,646	9,822,278	10,191,881	9,232,336	9,460,587
		Average value per chest . R	1,259-0-11	1,221-15-2	1,157-4-0	1,117-8-8	1,195-14-0
4	SEEDS	Quantity . . . . Cwt.	16,239,624	15,760,875	14,849,048	15,077,692	14,605,680
		Value . . . . Rx.	9,543,640	9,029,893	8,590,881	8,789,736	8,958,440
		Average value per cwt, . R	5-14-0	5-11-8	5-12-7	5-13-3	6-2-2
5	WHEAT	Quantity . . . . Cwt.	14,263,914	20,216,118	21,659,241	13,031,489	16,829,114
		Value . . . . Rx.	5,721,098	7,685,963	8,373,563	5,348,318	7,166,562
		Average value per cwt. . . R	4-0-2	3-12-10	3-13-10	4-1-9	4-4-2
6	RICE AND PADDY	Quantity . . . . Cwt.	16,630,191	21,408,823	20,587,925	22,411,006	17,555,987
		Value . . . . Rx.	5,637,598	7,133,649	6,968,866	7,409,021	6,102,539
		Average value per cwt. . . R	3-6-3	3-5-4	3-6-2	3-4-11	3-7-7
7	TEA	Quantity . . . . Lbs.	62,413,413	67,827,916	77,543,424	86,831,319	95,824,272
		Value . . . . Rx.	3,934,628	4,245,219	4,665,307	5,137,612	5,209,613
		Average value per lb. . . R	0-10-1	0-10-0	0-9-8	0-9-6	0-8-8
8	HIDES AND SKINS	Quantity . . . . Cwt.	870,298	963,103	875,558	770,128	757,884
		Value . . . . Rx.	4,279,517	4,659,631	4,561,806	4,291,598	4,273,511
		Average value per cwt. . . R	49-2-9	48-6-1	52-1-8	55-11-7	56-6-2
9	INDIGO	Quantity . . . . Cwt.	144,722	126,044	128,902	129,018	133,121
		Value . . . . Rx.	3,835,117	3,629,759	3,472,657	3,638,526	3,740,370
		Average value per cwt. . . R	265-0-0	287-15-7	269-6-5	282-0-3	280-15-7
10	COPPER	Quantity . . . . Cwt.	257,116	273,609	294,071	210,142	285,497
		Value . . . . Rx.	951,191	975,846	1,125,480	1,183,220	1,433,281
		Average value per cwt. . . R	36-15-11	35-10-8	38-4-4	56-4-11	50-3-3
11	WOOL (raw and manufactured)—Value . . Rx.		758,953	853,955	917,475	992,513	1,008,990
12	SILK (raw and manufactured)—Value . . Rx.		715,962	602,723	702,303	763,774	713,036
13	TEAK	Quantity . . . Cubic tons	43,795	47,480	21,607	36,409	48,469
		Value . . . . Rx.	490,654	524,417	200,158	323,902	531,801
		Average value per cubic ton . R	112-0-7	110-7-2	92-10-2	88-15-5	109-11-6
14	SUGAR . . . . . Rx.		538,358	463,269	470,272	424,369	473,888
15	OILS . . . . . Rx.		446,279	352,454	406,925	417,470	380,603
16	SALTPETRE	Quantity . . . . Cwt.	392,503	370,623	350,257	349,351	387,775
		Value . . . . Rx.	369,046	340,199	329,148	329,515	309,503
		Average value per cwt. . . R	9-6-8	9-2-10	9-6-4	9-6-11	9-8-6
17	LAC . . . . . Rx.		534,028	529,711	458,583	458,524	353,413

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COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first eleven months of the year*—concluded.

No.	IMPORTS.		Eleven Months, 1st April to the end of February.				
			1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
1	COTTON— Twist and yarn — Quantity	lbs.	42,652,756	41,038,974	43,504,229	46,008,900	48,209,848
	Value	Rx.	3,139,078	2,852,513	2,960,518	3,189,532	3,446,031
	Average value per lb.	R	0-11-9	0-11-1	0-10-11	0-11-1	0-11-5
	Ditto in sterling at average exchange		1s. 2¼d.	1s. 0⅝d.	1s.	0s. 11¾d.	0s. 11¾d.
	Other manufactures—Value	Rx.	19,292,548	18,973,701	23,578,344	21,593,462	25,234,914
	TOTAL COTTON GOODS—Gross imports	Rx.	22,431,626	21,826,214	26,538,862	24,782,994	28,680,945
	Re-exports— *Twist and yarn* — *Quantity*	*lbs.*	862,546	1,008,115	1,252,289	910,704	1,525,866
	Value	Rx.	50,158	6[illegible],632	76,695	58,858	105,979
	Average value per lb.	R	0-10-9	0-9-9	0-9-10	0-10-4	0-11-1
	Other manufactures—Value	Rx.	1,075,055	1,267,783	1,351,181	1,481,772	1,537,813
	Total Re-exports	Rx.	1,133,213	1,329,415	1,427,876	1,540,630	1,643,792
	TOTAL COTTON GOODS—Net imports	Rx.	21,298,413	20,496,799	25,110,98[illegible]	23,242,364	27,037,153
2	METALS	Value Rx.	4,546,007	4,502,923	4,262,191	4,952,260	3,947,320
3	RAILWAY PLANT AND ROLLING-STOCK	,, ,,	2,574,[illegible]66	3,854,058	3,117,919	3,322,923	3,594,251
4	SILK (raw and manufactured)	,, ,,	1,896,309	1,732,387	2,000,998	2,088,346	2,399,327
5	MACHINERY AND MILLWORK	,, ,,	1,441,[illegible]43	979,235	1,252,302	1,649,858	2,184,981
6	OILS	,, ,,	1,127,285	821,644	1,235,681	1,337,586	1,889,799
7	COAL (excluding coke and patent fuel)— Quantity	Tons.	588,173	679,475	648,651	708,599	756,766
	Value	Rx.	985,394	1,097,144	1,070,688	1,367,428	1,726,986
	Average value per ton	R	16-12-1	16-2-4	16-9-7	19-4-9	22-13-2
8	WOOLLEN MANUFACTURES	Value Rx.	1,250,370	1,380,889	1,581,179	1,719,112	1,619,659
9	SUGAR	,, ,,	1,926,411	1,379,888	1,959,382	1,848,829	1,582,199
10	PROVISIONS	,, ,,	1,016,958	1,104,391	1,081,645	1,380,891	1,483,457
11	LIQUORS	,, ,,	1,227,760	1,264,426	1,317,005	1,349,099	1,360,770
12	APPAREL	,, ,,	823,997	871,117	909,046	1,055,797	1,054,237
13	SALT — Quantity	Tons.	385,543	332,291	379,617	411,158	304,381
	Value	Rx.	601,761	542,266	695,295	760,708	805,278
	Average value per ton	R	15-9-9	16-5-1	18-5-1	18-8-0	22-1-7
14	SPICES	Value Rx.	539,636	659,516	608,298	845,118	758,496

TABLE IV.—*Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December in each year.*

(Prices of March 1873=100).

IN LONDON—(*prices quoted from the* LONDON ECONOMIST.)	Measured in Gold.								Measured in Silver.*							
	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
Scotch pig iron (warrants)	44	41	36	36	35	37	37	35	51	49	42	43	45	48	49	50
Coals, Hetton, Wallsend (London)	51	54	54	52	51	51	49	51	59	65	63	62	66	67	66	71
Copper, Chili Bars	79	73	65	54	45	43	95	87	91	87	79	64	58	56	117	121
Straits Tin	76	64	58	52	64	60	115	68	88	76	68	62	81	89	153	95
Wheat	80	74	70	57	55	61	56	55	92	88	82	68	69	80	74	78
Flour, town-made	61	71	67	54	53	56	54	61	105	85	78	65	68	71	73	85
Beef, inferior	97	97	97	98	75	75	75	67	112	110	113	117	95	97	100	95
Cotton, No. 40, mule twist	77	70	69	70	64	60	62	65	89	84	81	83	82	77	84	91
Wool, Southdown hogs	68	59	61	52	51	59	55	54	78	71	71	63	65	76	73	75
Sugar foreign muscovado	71	62	64	44	60	42	56	53	82	74	75	52	77	55	75	75
Coffee	64	74	83	66	65	86	102	101	74	88	97	79	83	111	130	142
Saltpetre	105	90	87	81	78	77	77	77	121	108	102	97	100	99	103	107
Gold	..	...	...	...	...	...	...	...	115	119	117	119	127	130	134	140
Silver	87	84	85	84	79	77	75	71	...	...	...	...	...	...	...	...
IN CALCUTTA (*prices quoted from the* CALCUTTA PRICE CURRENT).																
Grey shirtings (8¼ lbs)									78	75	74	76	80	81	79	81
Mule twist, white, good, No. 40									81	75	75	72	71	62	72	75
,, ,, turkey red, No. 40 (12 lbs.)									69	55	65	58	57	58	58	57
,, ,, orange, No. 40—60									85	80	82	78	73	75	86	85
Copper, sheathing									87	79	77	65	58	65	90	99
Iron, flat, bolt, bar and square									65	60	62	54	50	53	59	65
Spelter, hard									96	125	79	84	97	109	126	107
Hides, buffalo, slaughtered									88	87	72	71	77	80	69	74
Indigo, good									113	101	116	103	110	72	82	93
Jute, picked									140	96	164	110	118	131	153	192
Lac dye, fine									36	27	...	...	...	...	..	...
Shell lac, fine, orange									93	80	98	56	59	56	68	76
Linseed, fine, bold, clean									93	86	95	95	101	98	94	112
Rice, baillam									97	109	138	139	176	106	118	147
Silk, raw, Cossimbazar									86	78	66	62	73	89	64	76
Tea, good, Souchong									82	50	64	55	64	55	50	52
Wheat, doodiah									92	84	85	66	72	81	76	87
Gold									112	115	112	119	122	123	131	135

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—Statement showing the true financial results to the Revenues of India of the guarantee of interest upon the Capital of Guaranteed Railway Companies.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—Actual Capital expenditure on State Railways in 1887-88, and estimated expenditure on such works in 1888-89 and 1889-90, and to end of 1889-90.

Railways.	Accounts, 1887-88.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	To end of 1889-90.	Sanctioned outlay.	Balance remaining unspent.
Open Lines.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	58,287	5,000	130,000	14,331,735	14,331,735	...
Rajputana-Malwa	126,558	28,700	30,800	9,312,425	9,312,425	...
Holkar	884	1,700	4,900	1,303,195	1,303,195	...
Rewari-Ferozepore	—14,319	5,300	9,300	1,274,563	1,274,563	...
Bhopal	...	...	...	131,057	131,057	...
Wardha Coal	—14,180	—2,500	1,300	710,020	710,020	...
Umaria Colliery	15,353	12,800	12,000	99,016	99,016	...
Burma	22,780	84,180	19,050	2,994,765	2,994,765	...
Jorhat	5,416	3,500	400	72,983	72,983	..
Cherra-Companygunj	10,354	1,520	...	76,054	76,054	...
Eastern Bengal	206,858	132,470	198,950	6,737,130	6,737,130	...
Tirhoot	34,577	19,600	} 15,000	2,117,018	2,117,018	...
Assam-Behar—Tirhoot Section	41,042	74,200				
Patna-Gya	2,403	6,200	5,000	437,675	437,675	...
Nalhati	—23	650	...	35,032	35,032	...
Kaunia-Dhurla	—185	—1,000	—200	95,028	95,028	...
Oudh and Rohilkhund	...	10,395,400	53,200	10,448,600	10,448,600	...
Dildarnagar-Ghazipur	—3	340	...	70,642	70,642	...
Cawnpore-Achnera	—9,882	14,300	5,000	1,167,651	1,167,651	...
Bareilly-Pilibhit	1,772	680	1,200	153,844	153,844	...
Lucknow-Sitapur-Seramau	65,360	13,960	10,000	394,962	512,690	117,728
North-Western { Ordinary Works	} 952,113	{ 84,600	129,200 }	24,687,166	24,687,166	...
North-Western { Military requirements		800	83,200			
Sind-Pishin—Main line	164,172	205,260	124,400	4,866,709	4,866,709	...
Amritsar-Pathankot	—1,098	700	1,900	562,329	562,329	...
Villupuram-Dharmaveram—Nellore Branch	85,765	14,140	—10,000	630,716	630,716	...
Dhond and Manmad	1,217	2,700	3,500	1,101,644	1,101,644	...
Total	1,755,221	11,105,200	828,100	83,811,959	83,929,687	117,728
Lines under Construction.						
North Western—Gradient Improvements	...*	25,700	100,000	208,991	500,000	291,009
East Indian—Barrakar Branch	...	...	110,000	110,000	110,000‖	...
Bhopal (alterations and improvements)	...	...	20,000	20,000	20,000‖	...
Tounghoo-Mandalay Extension	1,056,938	741,520	42,660	2,066,679	2,044,434	—22,245‡
Mu Valley	...	...	200,000	200,000	2,160,000†	1,960,000
Assam-Behar—Assam-Behar Section	172,494	222,900	87,300	1,110,976	1,155,382	38,406
Sind-Sagar—Western Section	230,817	187,600	49,400	2,171,145	2,509,867	338,722
Chenab Bridge	9,211	226,700	171,100	407,011	407,500†	489
Peshawar Jumrood	...	...	70,000	70,000	70,000†	...
Sind-Pishin—Chaman Extension—Construction	166,618	502,900	523,900	1,216,329	1,311,197	94,868
,, ,, Petroleum Operations	...	1,100	5,000	6,100	6,100	...
Bolan (high level line)	77,247	91,630	9,758	178,635	155,176	—23,459§
Jummu-Kashmir	...	12,000	23,000	35,000	35,000†	...
Kandahar Reserve Material	48,015	—111,100	—5,000	261,031	261,031†	...
Bezvada Extension	84,983	54,000	3,500	143,130	167,000	23,870
Villupuram-Dharmaveram	1,426	99,000	1,021,600	1,152,518	1,962,212	809,694
Kistna Ferry		...	20,000	20,000	20,000‖	..
Total	1,847,749	2,053,950	2,452,218	9,383,545	12,894,899	{ 3,557,058 —45,704
Carried forward	3,602,970	13,159,150	3,280,318	93,195,504	96,824,586	{ 3,674,786 —45,704

† Approximate Estimates.

‡ It is estimated that stores to the value of Rx. 25,000 will be in hand at the end of 1889-90.

§ A Revised Estimate has been called for.

* Not known separately. Included under North Western Railway above.

‖ These represent sums held in Reserve for expenditure likely to be incurred during 1889-90, if the projects are sanctioned.

APPENDIX.

TABLE VI.—Actual Capital expenditure on State Railways in 1887-88, and estimated expenditure on such works in 1888-89 and 1889-90, and to end of 1889-90—*contd.*

RAILWAYS.	Accounts, 1887-88.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	To end of 1889-90.	Sanctioned outlay.	Balance remaining unspent.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought over	3,602,970	13,159,150	3,280,318	93,195,504	96,824,586	3,674,786 —45,704
LINES UNDER SURVEY.						
Hindupur Extension Survey	119	560	300	4,481	4,481	...
LINES IN ABEYANCE OR TRANSFERRED TO COMPANIES.						
Sindia	189	—921,000	...	...	...	...
Katni-Umaria	11,094	—485,700	...	...	...	...
Nagpur-Chhattisgarh	—1,210,255	...	...	...	..	...
Bengal-Nagpur	—169,701	...	...	...	...	...
Ranaghat-Bhagwangola	10	80	...	30,264	30,264	...
Southern Mahratta	...	...	...	52,707*	52,707	...
Bellary-Kistna	421 232	300	...	1,654,865	1,654,865	...
Bilaspur-Etawah	—10,428	...	...	7,514	7,514	...
Vizagapatam-Raipur	...	...	...	24,504	24,504	...
Total	—957,859	—1,406,320	...	1,769,854	1,769,854	...
Stores and Reserve	—312,509	—34,610	159,582	189,265	189,265	...
Metre gauge Rolling Stock, Plant and Machinery to be taken back from the Bengal-Nagpur Railway	...	...	132,000	132,000	132,000	...
GRAND TOTAL	2,332,721	11,718,780	3,572,200	95,291,104	98,920,186	3,674,786 —45,704
Distributed as under:—						
Capital expenditure on Public Works (not charged against Revenue)—						
State Railways—Construction	2,251,776	11,700,800	3,562,000	86,449,697	...	...
Famine Relief and Insurance—						
Protective Railways	...	...	...	2,933,979	...	...
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	80,945	17,980	10,200	5,907,428	...	...
Total as above	2,332,721	11,718,780	3,572,200	95,291,104	...	...

* Represents depreciation on works and stores allowed by Government on transfer to the Company.

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COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VII.—Capital expenditure on Irrigation—Major Works, in 1887-88, and estimated expenditure on such works in 1888-89, 1889-90, and to the end of 1889-90, &c.

	Accounts, 1887-88.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	Total to end of 1889-90.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
IRRIGATION WORKS.						
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.	£	£	£	£	£	£
Orissa canals	40,610	60,430	50,000	2,401,814	3,110,213	708,399
Midnapore canal	135	570	3,000	829,905	824,900	...
Tidal canal	...	...	...	179,549	177,270	...
Sone canals	13,817	23,000	13,000	2,549,624	2,788,870	239,246
Ganges canal	8,845	7,638	9,554	2,672,913	2,923,442	250,529
Lower Ganges canal	136,442	93,084	71,063	3,091,049	2,772,451	...
Agra canal	4,824	4,930	3,175	845,768	871,670	25,902
Eastern Jumna canal	1,733	9,413	11,708	315,756	344,191	28,435
Western Jumna canal	27,874	18,800	15,000	1,067,718	1,078,050	10,332
Bari Doab canal	1,710	14,200	10,000	1,576,662	1,579,860	3,198
Sirhind canal (State outlay)	75,068	27,400	15,000	2,246,698	2,226,440	...
Chenab canal	77,306	56,700	50,000	356,906	293,559	...
Jhelum canal	...	...	50,000	50,000	...	...
Sirsa Branch Canal	...	...	40,000	40,000	289,267	249,267
Godavari Delta System	19,422	11,829	12,000	1,090,386	1,108,869	18,483
Kistna " "	41,306	51,584	49,000	881,986	1,391,978	509,992
Sangam Anicut "	13,075	9,762	5,500	300,170	289,644	...
Periyar Project	27,099	76,700	80,000	183,799	542,500	358,801
Desert canal	5,716	4,061	3,000	124,739	123,479	...
Begari canal	609	...	...	162,561	162,561	...
Eastern Nara Works	11,375	10,545	11,000	511,605	527,670	16,065
Mutha canals	6,781	4,896	4,500	607,200	605,323	...
Other projects	22,096	14,942	28,742	3,252,986	...	...
	535,843	500,484	535,242	25,339,794	...	
Deduct—Outlay incurred from ordinary funds	2,795	7,484	7,742	5,441,614	...	
TOTAL	533,048	493,000	527,500	19,898,180	...	
FAMINE RELIEF AND INSURANCE.						
PROTECTIVE IRRIGATION WORKS.						
Betwa canal	7,571	4,100	2,700	396,099	425,141	29,042
Swat River canal	8,207	5,400	7,000	345,650	354,581	8,931
Rushikulya project	25,457	20,700	35,000	142,177	260,139	117,962
Nira canal	39,794	35,966	33,000	464,485	397,736	...
Other projects (including grants-in-aid)	9,976	534	2,300	410,676	...	...
	91,005	72,700	80,000	1,759,087	...	
Deduct—Outlay incurred from ordinary funds	...	...	...	285,434	...	
TOTAL	91,005	72,700	80,000	1,473,653	...	
GRAND TOTAL	624,053	565,700	607,500	21,371,833	...	

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—Gross receipts, working expenses, and net traffic receipts of Guaranteed and State Railways for five years ending 1887-88, with Revised Estimates for 1888-89 and Budget Estimates for 1889-90.

	Accounts.					Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.		
GUARANTEED RAILWAYS.	M.	M.	M.	M.	M.	M.	M.
Open mileage at beginning of year	4,611	4,636	4,528	3,921*	3,896	3,912	‡3,219‡
Gross receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Eastern Bengal	488,951	82,325	...	...	...	...	...
Madras	691,041	716,965	760,952	794,264	821,527	845,000	850,000
South Indian	400,362	423,774	450,440	512,196	506,398	545,000	560,000
Bombay, Baroda and Central India	1,211,703	1,221,595	1,318,202	1,343,613	1,227,163	1,290,000	1,307,500
Great Indian Peninsula	3,342,851	3,514,397	3,654,192	3,971,652	3,984,601	4,180,000	4,200,000
Oudh and Rohilkhund	578,858	517,633	571,517	658,787	701,776	484,000	...
Sind, Punjab and Delhi	1,122,269	1,129,996	1,054,234	...	...	...	...
TOTAL	7,836,035	7,606,685	7,809,537	7,280,512	7,241,465	7,344,000	6,917,500
Working expenses.							
Eastern Bengal	262,305	85,153	...	...	...	...	...
Madras	404,655	424,121	439,380	504,611	513,922	500,000	510,000
South Indian	252,836	281,515	297,325	346,206	372,378	372,500	375,000
Bombay, Baroda and Central India	497,646	550,449	543,498	562,972	520,158	555,000	542,500
Great Indian Peninsula	1,751,373	1,779,690	1,850,110	1,857,344	1,842,185	1,950,000	1,930,000
Oudh and Rohilkhund	303,145	307,793	367,053	362,263	356,152	314,000	...
Sind, Punjab and Delhi	675,932	699,664	587,096	...	...	...	...
TOTAL	4,147,892	4,128,385	4,084,462	3,633,396	3,604,795	3,691,500	3,357,500
Net traffic receipts.							
Eastern Bengal	226,646	—2,828	...	...	...	...	...
Madras	286,386	292,844	321,572	289,653	307,605	345,000	340,000
South Indian	147,526	142,259	153,115	165,990	134,020	172,500	185,000
Bombay, Baroda and Central India	714,057	671,146	774,704	780,641	707,005	735,000	765,000
Great Indian Peninsula	1,591,478	1,734,707	1,804,082	2,114,308	2,142,416	2,230,000	2,270,000
Oudh and Rohilkhund	275,713	209,840	204,464	296,524	345,624	170,000	...
Sind, Punjab and Delhi	446,337	430,332	467,138	...	...	...	...
TOTAL	3,688,143	3,478,300	3,725,075	3,647,116	3,636,670	3,652,500	3,560,000

* The Sind, Punjab and Delhi Railway, 691 miles, was purchased by the State on 1st January 1886, and the mileage is shown under State Railways.

† The Bellary Branch of the Madras Railway, 33 miles in length, having been transferred to the Southern Mahratta Railway, the mileage is shown under State Railways.

‡ The Oudh and Rohilkhund Railway, 692 miles, was purchased by the State on 1st January 1889, and the mileage is shown under State Railways.

APPENDIX.

STATE RAILWAYS.	Accounts. 1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
Open mileage at beginning of year	M. 5,153	M. 5,632	M. (a) 6,966	M. 7,227	M. 8,081	M. 8,979	M. (b) 10,429
Gross receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	4,999,462	4,310,425	4,703,587	4,707,202	4,603,216	4,450,300	4,460,300
Rajputana-Malwa	1,364,850	1,399,592	1,665,023	1,688,259	} 1,698,296	1,875,000	1,880,000
Cawnpore-Achnera	57,736	92,930	95,819	130,092			
Sindia	25,155	36,833	39,408	39,183	45,739	37,000	7,000
Bhopal	2,557	1,281	2,643	3,505	4,976	5,500	13,700
Wardha Coal	76,529	67,822	64,820	74,742	78,021	85,500	86,000
Bengal-Nagpur	129,565	136,239	147,349	131,760	137,477	188,500	270,000
Katni-Umaria	...	...	...	3,326	8,125	...	...
Umaria Colliery	...	1,572	2,224	6,873	11,447	17,300	35,000
Burma	167,717	216,640	233,585	291,663	331,041	327,500	345,000
Tounghoo-Mandalay	...	...	...	...	...	20,000	115,000
Jorhat	...	383	3,624	3,911	4,968	6,000	6,000
Cherra-Companygunj	...	...	...	226	1,220	1,000	1,200
Eastern Bengal (Eastern Bengal)	31,806	463,346	455,588	537,136	} 958,431	1,050,000	1,070,000
Eastern Bengal (Northern Bengal)	213,274	216,628	233,920	262,401			
Eastern Bengal (Kaunia-Dhurla)	14,080	15,676	12,981	14,543			
Eastern Bengal (Dacca)	...	2,559	12,723	27,997			
Tirhoot	98,167	124,972	128,026	159,921	180,506	165,000	180,000
Nalhati	8,063	7,638	7,880	8,654	9,405	10,200	10,100
Patna-Gya	47,019	51,793	51,750	53,645	52,887	49,800	49,000
Bengal Central	...	...	54,129	34,575	75,538	70,000	72,500
Oudh and Rohilkhund	...	...	...	...	...	170,000	740,000
Benares Branch	...	...	...	...	175	700	...
Indian Midland	...	...	...	9,234	30,563	112,500	500,000
Dildarnagar-Ghazipur	3,480	4,673	4,650	4,738	4,833	4,600	4,700
Bareilly-Pilibhit	...	899	8,393	10,126	9,558	9,400	10,000
Lucknow-Sitapur-Seramau	...	...	...	1,656	18,305	25,500	27,000
North Western	1,010,063	1,126,401	1,808,224	2,373,245	2,188,185	2,550,000	2,600,000
Amritsar-Pathankot	...	19,958	28,985	7,320†	7,350†	8,750†	10,200†
Villupuram-Dharmaveram—Nellore Branch	...	...	...	...	4,845	23,600	25,000
Bellary-Kistna	...	...	...	...	6,181	...	...
Dhond and Manmad*	19,165	20,427	22,062	23,376	22,734	25,200	25,200
Southern Mahratta	77	33,244	102,818	182,317	326,423	392,500	440,000
Mysore	...	...	...	37,401	51,481	59,000	108,600
Bezvada Extension	...	...	...	...	...	...	12,000
TOTAL	8,268,765	8,351,931	9,890,211	10,829,027	10,871,926	11,740,350	13,103,500
Working expenses.							
East Indian	1,996,842	1,829,235	1,882,269	1,721,762	1,662,581	1,690,000	1,725,000
Rajputana-Malwa	728,710	772,169	897,238	899,303	} 907,154	960,000	977,500
Cawnpore-Achnera	36,802	68,492	79,222	80,728			
Sindia	11,361	19,572	19,440	19,472	21,322	17,800	18,000
Bhopal	2,984	1,746	3,731	2,556	4,457	5,000	11,400
Wardha Coal	21,620	47,603	51,594	59,627	68,028	64,000	64,000
Bengal-Nagpur	64,572	80,480	94,705	80,370	86,760	110,500	145,000
Katni-Umaria	...	...	...	2,588	9,600	...	...
Umaria Colliery	...	1,379	9,265	8,143	2,634	16,800	24,000
Burma	102,117	134,468	174,769	173,250	175,841	200,000	180,000
Tounghoo-Mandalay	...	...	...	...	...	20,000	100,000
Jorhat	...	725	4,229	5,376	6,441	5,700	5,500
Cherra-Companygunj	...	...	...	2,361	3,716	2,200	2,300
Eastern Bengal (Eastern Bengal)	19,513	197,262	298,637	326,752	} 481,139	490,000	500,000
Eastern Bengal (Northern Bengal)	123,543	152,031	149,034	141,174			
Eastern Bengal (Kaunia-Dhurla)	7	11,980	11,019	11,229			
Eastern Bengal (Dacca)	...	707	18,458	28,699			
Carried over	3,118,139	3,317,849	3,693,610	3,563,396	3,429,673	3,582,000	3,752,700

* The working of this line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

† Net Receipts.

(a) Includes one-fifth the length of the Bhopal Railway and the whole length of the Sind, Punjab and Delhi Railway.

(b) Includes the length of the Oudh and Rohilkhund Railway.

APPENDIX.

	Accounts.					Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.		
Working expenses—continued.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	3,118,139	3,317,849	3,693,610	3,563,396	3,429,673	3,582,000	3,752,700
Tirhoot	67,863	96,847	91,558	98,583	106,156	97,500	97,000
Nalhati	5,632	7,213	6,678	6,711	6,192	8,000	7,600
Patna-Gya	23,356	29,825	27,179	27,898	24,613	23,900	23,500
Bengal Central	...	...	54,713	43,351	67,611	50,000	46,500
Oudh and Rohilkhund	...	...	...	...	...	57,500	360,000
Benares Branch	...	...	...	...	69	80	...
Indian Midland	...	...	...	8,199	20,098	75,000	350,000
Dildarnagar-Ghazipur	1,222	2,727	2,436	2,461	2,245	2,200	2,300
Bareilly-Pilibhit	...	1,385	6,113	7,675	6,766	6,700	7,000
Lucknow-Sitapur-Seramau	...	...	...	1,207	14,998	18,500	19,500
North Western	643,987	600,255	845,651	1,316,886	1,633,529	1,755,000	1,780,000
Amritsar-Pathankot	...	17,535	24,171	—2,218	...	...	...
Villupuram-Dharmaveram—Nellore Branch	...	...	...	...	9,154	27,000	24,000
Bellary-Kistna	...	...	...	...	8,519	...	...
Dhond and Manmad*	...	...	...	...	...	...	...
Southern Mahratta	172	33,183	81,302	125,596	222,138	292,500	320,000
Mysore	...	...	...	20,144	42,426	47,500	76,000
Bezvada Extension	...	...	...	...	...	...	8,000
Exchange	29,752	38,795	...	...	...	...	...
TOTAL	3,890,123	4,145,614	4,833,411	5,219,889	5,594,187	6,043,380	6,874,100
Net Traffic receipts.							
East Indian	3,002,620	2,481,190	2,821,318	2,985,440	2,940,635	2,760,300	2,735,300
Rajputana-Malwa	636,140	627,423	767,785	788,956	791,142	915,000	902,500
Cawnpore-Achnera	20,934	24,438	16,597	49,364			
Sindia	13,794	17,261	19,968	19,711	24,417	19,200	—11,000
Bhopal	—427	—465	—1,088	949	519	500	2,300
Wardha Coal	54,909	20,219	13,226	13,115	9,993	21,500	22,000
Bengal-Nagpur	64,993	55,759	52,644	51,390	50,717	78,000	125,000
Katni-Umaria	...	...	...	738	—1,475	...	...
Umaria Colliery	...	193	—7,041	—1,276	8,813	500	11,000
Burma	65,600	82,172	58,816	118,413	155,200	127,500	165,000
Tounghoo-Mandalay	...	...	...	...	...	...	15,000
Jorhat	...	—342	—605	—1,465	—1,473	300	500
Cherra-Companygunj	...	...	...	—2,135	—2,496	—1,200	—1,100
EASTERN BENGAL: Eastern Bengal	12,293	266,084	156,951	210,384			
EASTERN BENGAL: Northern Bengal	89,731	64,597	84,886	121,227	477,292	560,000	570,000
EASTERN BENGAL: Kaunia-Dhurla	4,005	3,696	1,962	3,314			
EASTERN BENGAL: Dacca	...	1,852	—5,735	—702			
Tirhoot	30,304	28,125	36,468	61,338	74,350	67,500	83,000
Nalhati	2,431	425	1,202	1,943	3,213	2,200	2,500
Patna-Gya	23,663	21,968	24,571	25,747	28,274	25,900	25,500
Bengal Central	...	...	—584	—8,776	7,927	20,000	26,000
Oudh and Rohilkhund	...	...	...	...	...	112,500	360,000
Benares Branch	...	...	...	...	106	620	...
Indian Midland	...	...	...	1,035	10,465	37,500	150,000
Dildarnagar-Ghazipur	2,258	1,946	2,214	2,277	2,588	2,400	2,400
Bareilly-Pilibhit	...	—486	2,280	2,451	2,792	2,700	3,000
Lucknow-Sitapur-Seramau	...	...	...	449	3,307	7,000	7,500
North Western	366,076	526,146	962,573	1,056,359	554,656	795,000	820,000
Amritsar-Pathankot	...	2,423	4,814	9,538	7,350	8,750	10,200
Villupuram-Dharmaveram—Nellore Branch	...	...	...	...	—4,309	—3,400	1,000
Bellary-Kistna	...	...	...	...	—2,338	...	...
Dhond and Manmad*	19,165	20,427	22,062	23,376	22,734	25,200	25,200
Southern Mahratta	—95	61	21,516	56,721	104,285	100,000	120,000
Mysore	...	...	...	17,257	9,055	11,500	32,600
Bezvada Extension	...	...	...	...	...	...	4,000
Exchange	—29,752	—38,795	...	...	...	...	...
TOTAL	4,378,642	4,206,317	5,056,800	5,609,138	5,277,739	5,696,970	6,229,400

* The working of this line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—Gross earnings, working expenses and net earnings of Irrigation—Major Works, for five years ending 1887-88, with Revised Estimate for 1888-89, and Budget Estimate for 1889-90.

	Actuals.					Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.		
Direct Receipts—	£	£	£	£	£	£	£
Orissa canals	23,787	14,358	20,735	17,961	22,304	21,600	21,600
Midnapore canal	26,457	25,796	26,249	23,419	23,438	24,000	24,000
Tidal canal	6,359	4,351	5,245	5,440	4,186	4,900	4,900
Sone canals	60,381	86,247	106,264	91,843	60,395	85,300	85,300
Ganges canal	242,697	291,662	194,967	220,926	197,254	213,200	213,200
Lower Ganges canal	151,441	169,434	135,688	105,666	106,614	130,470	130,470
Agra canal	64,373	79,190	46,689	61,338	48,148	45,740	45,740
Eastern Jumna canal	76,452	79,374	61,034	69,864	70,305	71,310	71,310
Betwa canal	...	...	...	2,070	3,057	7,200	7,200
Western Jumna canal	139,240	160,237	82,635	83,898	135,366	97,300	116,000
Chenab canal	...	...	...	...	25	4,000	6,000
Bari Doab canal	100,354	105,421	118,887	129,138	126,141	136,000	125,000
Sirhind canal	22	3,249	13,467	35,491	69,900	110,000	125,000
Swat River canal	...	...	25	2,672	10,326	22,700	22,500
Godavari Delta System	7,560	9,601	10,738	10,601	12,431	11,300	11,500
Kistna " "	3,356	3,300	3,522	3,791	4,394	4,162	4,265
Sangam anicut "	...	...	...	...	86	...	60
Desert canal	1,519	2,865	2,158	3,735	3,697	5,334	4,363
Begari canal	3,117	3,456	3,131	4,544	2,549	3,828	3,459
Eastern Nara Works	2,193	1,804	1,872	1,772	1,599	1,901	1,976
Mutha canals	15,834	14,069	15,055	18,340	18,958	18,940	19,740
Nira canal	...	...	24	274	768	939	1,640
Other projects	11,439	20,612	16,388	17,041	29,020	40,552	44,905
Total	936,581	1,075,026	864,773	909,824	950,961	1,060,676	1,090,128
Portion of Land Revenue due to Irrigation—							
Ganges canal	44,301	44,301	44,301	44,301	44,301	44,301	44,301
Lower Ganges canal	20,783	20,783	20,783	20,783	20,783	20,959	20,959
Eastern Jumna canal	22,154	22,154	22,153	22,153	22,154	22,153	22,153
Western Jumna canal	6,265	5,832	5,833	5,832	5,140	5,500	5,500
Bari Doab canal	66,189	27,557	34,250	60,497	37,526	39,000	30,000
Godavari Delta System	153,262	160,678	173,695	178,140	183,853	182,780	190,380
Kistna " "	94,929	101,609	110,592	113,667	132,273	130,340	139,650
Sangam Anicut System	...	...	3,970	5,824	8,041	9,405	11,400
Desert canal	8,534	10,834	9,389	6,072	8,254	9,140	9,640
Begari canal	15,163	20,386	23,651	19,377	19,391	23,234	23,804
Eastern Nara Works	14,236	17,880	19,039	22,753	28,020	31,234	36,394
Mutha canals	...	...	—345	—476	—468	...	...
Nira canal	...	...	...	—6	—31	...	...
Other projects	88,310	33,804	95,296	98,552	93,318	94,056	95,226
Total	536,126	465,818	562,607	597,469	602,555	612,102	629,407
Total Revenue—							
Orissa canals	23,787	14,358	20,735	17,961	22,304	21,600	21,600
Midnapore canal	26,457	25,796	26,249	23,419	23,438	24,000	24,000
Tidal canal	6,359	4,351	5,245	5,440	4,186	4,900	4,900
Sone canals	60,381	86,247	106,264	91,843	60,395	85,300	85,300
Ganges canal	286,998	335,963	239,268	265,227	241,555	257,501	257,501
Lower Ganges canal	172,224	190,217	156,471	126,449	127,397	151,429	151,429
Agra canal	64,373	79,190	46,689	61,338	48,148	45,740	45,740
Eastern Jumna canal	98,606	101,528	83,187	92,017	92,459	93,463	93,463
Betwa canal	...	...	...	2,070	3,057	7,200	7,200
Western Jumna canal	145,505	166,069	88,468	89,730	140,506	102,800	121,500
Chenab canal	...	...	...	...	25	4,000	6,000
Bari Doab canal	166,543	132,978	153,137	189,635	163,667	175,000	155,000
Sirhind canal	22	3,249	13,467	35,491	69,900	110,000	125,000
Swat River canal	...	...	25	2,672	10,326	22,700	22,500
Godavari Delta System	160,822	170,279	184,433	188,741	196,284	194,080	201,880
Kistna " "	98,285	104,909	114,114	117,458	136,667	134,502	143,915
Sangam Anicut System	...	...	3,970	5,824	8,127	9,405	11,660
Desert canal	10,053	13,699	11,547	9,807	11,951	14,474	14,003
Begari canal	18,280	23,842	26,782	23,921	21,940	27,062	27,261
Eastern Nara Works	16,429	19,684	20,911	24,525	29,619	33,135	38,370
Mutha canals	15,834	13,752	14,710	17,864	18,490	18,940	19,740
Nira canal	...	...	24	268	737	939	1,640
Other projects	99,749	54,733	111,684	115,593	122,338	134,608	140,131
Total	1,470,707	1,540,844	1,427,380	1,507,293	1,553,516	1,672,778	1,719,535

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—Gross earnings, working expenses and net earnings of Irrigation—Major Works, for five years ending 1887-88, with Revised Estimate for 1888-89 and Budget Estimate for 1889-90—*contd.*

	Actuals.					Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.		
	£	£	£	£	£	£	£
Working Expenses—							
Orissa canals	29,313	31,573	34,258	50,193	48,131	43,000	42,500
Midnapore canal	21,565	22,317	20,985	22,637	24,007	23,430	21,000
Tidal canal	4,658	3,689	4,862	2,284	6,490	7,700	4,500
Sone canals	51,447	60,396	55,237	58,146	71,731	68,500	74,000
Ganges canal	86,198	92,609	86,026	85,535	88,300	91,069	89,675
Lower Ganges canal	64,751	82,154	81,327	79,186	86,307	97,189	93,156
Agra canal	23,859	26,565	26,313	28,337	24,478	26,192	26,699
Eastern Jumna canal	19,564	19,164	18,128	20,562	19,266	23,117	22,538
Betwa canal	...	...	208	6,995	8,295	10,274	10,930
Western Jumna canal	44,284	44,177	47,834	48,869	55,527	46,500	40,000
Chenab canal	...	...	...	...	5,733	7,900	7,500
Bari Doab canal	52,960	47,289	52,014	55,781	49,665	56,700	49,000
Sirhind canal	1,653	14,022	21,276	23,071	34,537	53,500	45,000
Swat River canal	...	...	2,372	5,243	8,375	9,400	10,600
Godavari Delta System	38,243	50,476	56,486	48,594	51,680	49,898	46,400
Kistna " "	27,922	27,691	29,413	32,514	32,663	32,473	33,800
Sangam Anicut System	...	...	468	2,577	4,369	4,530	4,550
Desert canal	2,040	3,149	2,848	4,075	4,041	2,940	2,540
Begari canal	5,549	5,835	5,042	5,300	6,126	6,597	5,850
Eastern Nara Works	5,903	6,488	6,467	6,443	5,474	7,587	6,627
Mutha canals	5,961	6,831	6,120	6,838	6,034	6,477	6,300
Nira canal	...	...	1,256	1,822	1,673	2,470	3,220
Other projects	28,967	26,998	34,210	31,771	34,615	41,998	45,563
Total	514,837	571,423	593,150	626,773	677,607	719,441	691,948
Net Revenue—							
Orissa canals	—5,526	—17,215	—13,523	—32,232	—25,827	—21,400	—20,900
Midnapore canal	4,892	3,479	5,264	782	—569	570	3,000
Tidal canal	1,701	662	383	3,156	—2,304	—2,800	400
Sone canals	8,934	25,851	51,027	33,697	—11,336	16,800	11,300
Ganges canal	200,800	243,354	153,242	179,692	153,255	166,432	167,826
Lower Ganges canal	107,473	108,063	75,144	47,263	41,000	54,240	58,273
Agra canal	40,514	52,625	20,376	33,001	23,670	19,548	19,041
Eastern Jumna canal	79,042	82,364	65,059	71,455	73,193	70,346	70,925
Betwa canal	...	...	—208	—4,925	—5,238	—3,074	—3,730
Western Jumna canal	101,221	121,892	40,634	40,861	84,979	56,300	81,500
Chenab canal	...	...	...	...	—5,708	—3,900	—1,500
Bari Doab canal	113,583	85,689	101,123	133,854	114,002	118,300	106,000
Sirhind canal	—1,631	—10,773	—7,809	12,420	35,363	56,500	80,000
Swat River canal	...	...	—2,347	—2,571	1,951	13,300	11,900
Godavari Delta System	122,579	119,803	127,947	140,147	144,604	144,182	155,480
Kistna " "	70,363	77,218	84,701	84,944	104,004	103,029	110,115
Sangam Anicut System	...	...	3,502	3,247	3,758	4,875	6,910
Desert canal	8,013	10,550	8,699	5,732	7,910	11,534	11,463
Begari canal	12,731	18,007	21,740	18,621	15,814	20,465	21,413
Eastern Nara Works	10,526	13,196	14,444	18,082	24,145	25,548	31,743
Mutha canals	9,873	6,921	8,590	11,026	12,456	12,463	13,440
Nira canal	...	...	—1,232	—1,554	—936	—1,531	—1,580
Other projects	70,782	27,735	77,474	83,822	87,723	92,610	94,568
Total	955,870	969,421	834,230	880,520	875,909	953,337	1,027,587

APPENDIX.

Capital Account of Guaranteed and Subsidized Railways.

TABLE X.—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized Railways, 1888-89 and 1889-90.

RAILWAYS.	Amount in Rupees.			Amount in Exchange.			Amount in Pounds Sterling.		
	1888-89.		Budget, 1889-90.	1888-89.		Budget, 1889-90.	1888-89.		Budget, 1889-90.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
GUARANTEED RAILWAYS.	R	R	R	R	R	R	£	£	£
Receipts.									
Madras	22,50,000	20,50,000	22,00,000	1,88,000	1,71,000	1,83,000	206,200	1,87,900	201,700
South Indian	18,75,000	18,85,000	18,50,000	78,000	78,000	77,000	179,700	180,700	177,300
Bombay, Baroda and Central India	28,00,000	25,00,000	23,50,000	1,92,000	2,08,000	1,96,000	210,800	229,200	215,400
Great Indian Peninsula	70,00,000	72,00,000	70,00,000	5,83,000	6,00,000	5,83,000	641,700	6,60,000	641,700
Oudh and Rohilkhund	14,50,000	12,00,000	...	...	...	...	145,000	120,000	...
Total	1,48,75,000	1,48,35,000	1,34,00,000	10,41,000	10,57,000	10,39,000	1,383,400	1,377,800	1,236,100
Advances.									
Madras	16,25,000	19,25,000	20,00,000	1,36,000	1,60,000	1,67,000	148,900	176,500	183,300
South Indian	12,00,000	13,50,000	11,50,000	50,000	56,000	48,000	115,000	129,400	110,300
Bombay, Baroda and Central India	15,00,000	15,00,000	15,50,000	1,25,000	1,25,000	1,29,000	137,500	137,500	142,100
Great Indian Peninsula	48,00,000	44,50,000	49,00,000	4,00,000	3,71,000	4,08,000	440,000	407,900	449,200
Oudh and Rohilkhund	14,85,000	12,50,000	...	...	...	...	148,500	125,000	...
Total	1,06,10,000	1,04,75,000	96,00,000	7,11,000	7,12,000	7,52,000	989,900	976,300	884,800
Net Receipts.									
Madras	6,25,000	1,25,000	2,00,000	52,000	11,000	16,000	57,300	11,400	18,400
South Indian	6,75,000	5,35,000	7,00,000	28,000	22,000	29,000	64,700	51,300	67,100
Bombay, Baroda and Central India	8,00,000	10,00,000	8,00,000	67,000	83,000	67,000	73,300	91,700	73,300
Great Indian Peninsula	22,00,000	27,50,000	21,00,000	1,83,000	2,29,000	1,75,000	201,700	252,100	192,500
Oudh and Rohilkhund	—35,000	—50,000	...	...	...	...	—3,500	—5,000	...
Total	42,65,000	43,60,000	38,00,000	3,30,000	3,45,000	2,87,000	393,500	401,500	351,300
SUBSIDIZED RAILWAYS.									
Receipts.									
Capital received in India: Southern Mahratta	...	...	...	...	...	...	...	...	...
Capital received in India: Indian Midland	...	...	...	...	...	...	...	...	...
Gain on remittances to India: Southern Mahratta	...	...	...	4,25,000	1,57,000	83,000	—42,500	—15,700	—8,500
Gain on remittances to India: Mysore	...	...	...		29,000	5,000		—2,900	—500
Gain on remittances to India: Indian Midland	...	...	...	8,64,000	6,48,000	9,78,000	—86,400	—64,800	—97,800
Gain on remittances to India: Bengal Central	...	...	...	...	...	...	...	...	...
Gain on remittances to India: Bengal-Nagpur	...	...	...	8,05,000	9,82,000	5,71,000	—80,500	—98,200	—57,100
Total	...	...	...	20,94,000	18,16,000	16,39,000	—209,400	—181,600	—163,900
Withdrawals.									
Southern Mahratta	14,88,000	51,55,000	21,62,000	2,48,000	13,18,000	3,60,000	124,000	333,700	180,200
Bellary-Kistna	43,00,000			12,29,000			307,100		
Mysore	38,00,000	29,18,000	9,00,000	9,50,000	7,29,500	2,25,000	285,000	218,850	67,500
Indian Midland	1,50,00,000	1,63,00,000	40,47,000	30,00,000	36,60,000	8,09,400	1,200,000	1,464,000	323,760
Bengal Central	1,40,000	1,60,000	2,03,000	40,000	46,000	58,000	10,000	11,400	14,500
Bengal-Nagpur	1,50,00,000	1,93,40,000	1,06,98,000	34,61,000	44,63,000	24,70,000	1,153,900	1,487,700	822,800
Total	3,97,28,000	4,58,73,000	1,80,10,000	89,28,000	1,02,16,500	39,22,400	3,080,000	3,565,650	1,408,760
Net Withdrawals	3,97,28,000	4,58,73,000	1,80,10,000	68,34,000	84,00,500	22,83,400	3,289,400	3,747,250	1,572,660
GUARANTEED AND SUBSIDIZED RAILWAYS. Net Withdrawals	3,54,63,000	4,15,13,000	1,42,10,000	65,04,000	80,55,500	19,96,400	2,895,900	3,345,750	1,221,360

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 23rd March, 1889.*—Slight rain in Ganjam, Tanjore, Madura, Tinnevelly, Coimbatore, Nilgiris, Salem, and Malabar; none elsewhere. Rain wanted in Ganjam, Vizagapatam, Cuddapah, Anantapur, North Arcot, Trichinopoly, Tinnevelly, and Coimbatore. Standing crops generally good, but wet crops withering in parts of Cuddapah, Anantapur, and Kurnool; late crops withering or diseased in parts of Bellary. Pasture deficient in Ganjam, Vizagapatam, Tinnevelly, Coimbatore, Salem, and Malabar. Prices rising in ten districts, falling in six and stationary in others. General prospects favourable except in Ganjam; improving in Coimbatore. Labourers employed on last day of week on Rushikulya works 6,623 and on Gopalpur canal 8,191.

Bombay.—*For week ending 27th March, 1889.*—Rain in parts of Shikarpur and Upper Sind Frontier. Late crops in three talukas of Surat and one of Sholapur unsatisfactory. Exotic cotton in parts of Dharwar blighted. Opium in Baroda good. Harvesting progressing generally, and preparations for next season's crops commenced in parts of Karachi, Ratnagiri, Sholapur, Bijapur, Kanara, and Kathiawar. Probable outturn of late crops in Belgaum from six to nine annas. Fodder scarce in Khandesh and parts of Karachi, Ratnagiri, Poona, Ahmednagar, Dharwar, Kathiawar, and Baroda.

Bengal.—*For week ending 26th March, 1889.*—Showers reported during the week in several districts of Bengal Proper, Orissa, and Chota Nagpore, but no rain in Behar. The rain there has done good to the spring rice, which is doing well, and has also facilitated the ploughing and sowing of autumn rice and jute. More rain is still wanted in Central and Eastern Bengal. The *rabi* harvest is proceeding, and a fair outturn is generally expected, but in Chota Nagpore the crop will be rather short. The extraction of opium is nearly over, and the weighments are about to begin. In Behar *cheena* and *mung* are doing well, and the indigo sowings are nearly finished. Sugarcane is being planted satisfactorily. *Mohua* is being gathered and promises well, but in Manbhoom the crop has been damaged by high winds, and the outturn will not exceed eight annas. The latest report regarding the affected tracts in the Patna Division shows that distress is more keenly felt in Balwa and Madhwapore in the Durbhanga district; that the attendance on the relief works in Mozufferpore has considerably increased; that in Chumparun works have been opened for the infirm, old and young; and that gratuitous relief is being given on a limited scale.

North-Western Provinces and Oudh.—*For week ending 27th March, 1889.*—Weather seasonable. Slight rain in some districts. Harvesting of *rabi* continues and a good outturn expected. Opium extraction in progress. Supplies ample. Prices falling.

Punjab.—*For week ending 27th March, 1889.*—Slight rain in a few districts. Prices falling in Delhi, Amballa, Lahore, Rawalpindi, Shahpur, Dera Ismail Khan, and Peshawar, and stationary in other districts. Ploughing for *kharif* in progress; sowings for cotton and sugarcane have also commenced. Prospects of *rabi* crops are generally good throughout the province. No damage done to crops. Stock cattle are healthy. Fodder sufficient except in Lahore. Poppy crops are reported good in Jullundur and Amritsar.

Central Provinces.—*For week ending 27th March, 1889.*—Weather cloudy with storms in Jabalpur and Seoni. Hail has caused damage in Jabalpur. Anticipated wheat outturn, Saugor 11, Hoshangabad 5½, Nagpur 12, and Bilaspur 9 annas. Scarcity of water felt in places.

Burma.—*For week ending 23rd March, 1889.*—A little rain fell in several districts in Upper Burma, except in Bhamo where more rain is required. The dry

weather crops promise well. The price of paddy has risen in Akyab, Rangoon, Tharrawaddy, Bassein, Thôngwa, Henzada, and Magwé. Prices are lower in Prome, Amherst, Tavoy, and Pyinmana, and elsewhere are stationary.

Assam.—*For week ending 27th March, 1889.*—Weather warm; moderate rainfall in most districts. Sowing of summer rice progressing well; pressing of sugarcane nearly finished. Tea operations commenced.

Mysore and Coorg.—*For week ending 27th March, 1889.*—No rain in Mysore. Standing crops in good condition, except in parts of the Kolar district where want of rain is felt. Prospects generally favourable. Fodder and water-supply reported to be deficient in parts of the Mysore district. Prices slightly risen in the Kadur district.

Rain has fallen in parts of South Coorg during the week.

Berar and Hyderabad.—*For week ending 27th March, 1889.*—Cultivators engaged in threshing *rabi* crops, and preparing the soil for the ensuing season in Berar. Prospects favourable. Agricultural stock generally good. Fodder and water insufficient in certain districts. Prices somewhat high in the Akola and Ellichpur districts.

No rain in Hyderabad during the week. Weeding of hot-weather crops finished. Harvesting of *rabi* continues. Tanks and wells drying up for want of rain. Prices stationary.

Central India.—*For week ending 27th March, 1889.*—Slight fall of rain in Baghelkhand and Western Malwa Agencies. Agricultural operations reported completed in Bundelkhand. Prices of food grains continue to fall in Bhopal. Weather warm and cloudy in Bhopawar and Indore.

Rajputana.—*For week ending 27th March, 1889.*—Good rain in Alwar, slight in Harowti and Bikanir. Agricultural operations satisfactory. Standing crops being harvested. Harvests poor in Kherwara, above average in Kerowli. Agricultural stock good. Pasturage or fodder sufficient except in Marwar, Kherwara, Meywar, and parts of Serohi. Prices falling at many places. Opium satisfactory in Kotah and Jeypur, damaged in Harowti.

Nepal.—*For week ending 21st March, 1889.*—Slight rain. Mornings and evenings cool. Weather beginning to be hot during the day. Prospects good.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLVIII OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 3rd March, 1888. Total.	Receipts for week ending 3rd March, 1888. Per mile open.	Total mean length open.	Receipts for week ending 2nd March, 1889. Total.	Receipts for week ending 2nd March, 1889. Per mile open.	Total Receipts from 1st April, 1887, to 3rd March, 1888. Total.	Total Receipts from 1st April, 1887, to 3rd March, 1888. Per mile open per week.	Total Receipts from 1st April, 1888, to 2nd March, 1889. Total.	Total Receipts from 1st April, 1888, to 2nd March, 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
16th Mar., 1889	East Indian	1,514	10,11,743	668	1,514	9,79,367	647	4,25,59,999	586	4,07,98,289	561	...	17,61,710
16th ditto	Rajputana-Malwa (a)	1,664	4,08,424	245	1,664	4,47,000	269	1,54,31,579	192	1,71,77,426	215	17,45,847	...
Last 5 days of Feb., 1889	Sindia	75	6,801	91	54	(b)6,045	112	4,09,084	114	(c)3,35,449	93	...	73,635
16th ditto	Patna-Gya	57	12,821	224	57	9,961	174	4,78,263	174	4,42,773	161	...	35,490
9th ditto	Bengal-Nagpur (d)	186	26,761	144	293	46,425	158	13,00,788	145	16,06,344	162	3,05,556	...
16th ditto	Dildarnagar-Ghazipur	12	1,047	87	12	791	66	44,305	77	41,069	71	...	3,236
9th ditto	Mysore	140	10,809	77	219	12,096	55	4,74,442	71	5,06,008	74	31,566	...
9th ditto	Southern Mahratta(e)	850	62,532	74	857	74,574	87	30,01,732	80	35,71,710	87	5,69,978	...
2nd ditto	Indian Midland	136	13,998	103	480	(f)61,246	128	2,07,335	84	(f)9,13,637	104	7,06,302	...
9th ditto	Villupuram-Dharmaveram (*Nellore Branch*)	83	3,686	44	83	7,834	94	(g) 82,837	41	2,29,805	58	1,46,968	...
2nd ditto	Bareilly-Pilibhit	36	1,390	39	36	2,965	82	81,959	48	84,936	50	2,977	...
9th ditto	Lucknow-Sitapur-Sihramau	105	3,489	33	105	6,449	61	1,95,950	39	2,41,625	48	45,675	...
	TOTAL	4,858	15,63,501	322	5,374	16,54,753	308	6,42,68,273	285	6,59,49,071	278	16,80,798	...
	State Lines worked by Government.												
9th Mar., 1889	North-Western (h)	2,481	4,56,316	184	2,390	4,82,676	202	1,94,47,589	180	2,34,38,980	204	39,91,391	...
9th ditto	Oudh & Rohilkhand	693	1,27,666	184	692	1,40,719	203	62,76,902	190	61,98,004	187	...	78,898
9th ditto	Wardha Coal	45	5,345	119	45	22,049	490	6,89,256	317	7,89,090	365	99,834	...
2nd ditto	Bengal Central	125	14,796	118	125	13,990	112	6,20,817	103	6,52,288	109	31,471	...
2nd ditto	Eastern Bengal Railways (i)	645	1,92,001	298	673	1,97,740	294	89,75,094	290	98,59,176	305	8,84,082	...
16th ditto	Nalhati	27	2,288	84	27	2,226	82	86,131	67	93,180	73	7,049	...
16th ditto	Tirhoot	259	48,824	189	273	31,415	115	16,71,405	141	15,11,947	121	...	1,59,458
9th ditto	Burma	333	93,473	281	553	1,07,882	195	29,91,333	187	30,04,947	154	13,614	...
2nd ditto	Jorhat	31	887	29	31	956	31	46,243	34	56,480	40	10,237	...
9th ditto	Cherra-Companyganj	7	141	19	7	50	7	10,255	28	7,956	22	...	2,299
	TOTAL	4,646	9,41,737	203	4,816	9,99,703	208	4,08,15,025	192	4,56,12,048	204	47,97,023	...
	Lines worked by Guaranteed Companies.												
2nd Mar., 1889	Madras	840	1,61,174	192	840	1,60,081	191	75,84,920	187	77,35,676	192	1,50,756	...
9th ditto	South Indian	654	94,367	144	654	93,865	144	47,08,591	149	50,39,242	161	3,30,651	...
9th ditto	Great Indian Peninsula	1,504	6,82,093	454	1,447	8,29,591	573	3,60,63,582	498	3,81,69,503	533	21,05,921	...
16th ditto	Bombay, Baroda and Central India	461	2,99,211	649	461	2,94,000	638	1,11,57,645	501	1,17,71,969	532	6,14,324	...
	TOTAL	3,459	12,36,845	358	3,402	13,77,537	405	5,95,14,738	356	6,27,16,390	384	32,01,652	...
GRAND TOTAL (GUARANTEED AND STATE)		12,963	37,42,083	296	13,592	40,31,993	297	16,45,98,036	272	17,42,77,509	279	96,79,473	...
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	8,47,80,972	140	9,02,25,560	145	54,44,588	...
NET RECEIPTS		...	...	...	...	...	...	7,98,17,064	132	8,40,51,949	134	42,34,885	...
	Assisted Companies.												
16th Mar., 1889	Bengal and North-Western	376	38,532	102	376	38,590	103	18,78,119	103	20,34,614	113	1,56,495	...
16th ditto	Tarakeshwar	22	6,426	289	22	7,926	356	2,46,225	231	2,53,593	237	7,368	...
2nd ditto	Rohilkhand-Kumaun	67	4,737	71	67	6,586	98	2,89,088	92	3,10,356	99	20,668	...
2nd ditto	Dibru-Sadiya	78	8,716	112	78	8,272	106	3,78,196	100	4,03,051	108	24,855	...
	TOTAL	543	58,411	108	543	61,374	113	27,92,228	106	30,01,614	115	2,09,386	...
	Native States.												
2nd Mar., 1889	The Nizam's Guaranteed Company	277	33,257	120	354	39,686	112	14,82,765	139	16,66,912	116	1,84,147	...
16th ditto	The Gaekwar's	59	2,171	37	59	2,850	48	1,44,417	51	1,29,584	46	...	14,833
16th ditto	The Gaekwar's Mehsana-Vadnagar	21	873	42	27	850	31	35,605	35	42,288	39	6,683	...
9th ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	24,745	128	260	38,093	147	9,41,139	101	10,46,614	106	1,05,475	...
9th ditto	Morvi	68	2,574	38	68	2,648	39	1,26,466	39	1,51,460	46	24,994	...
16th ditto	Jodhpore	124	7,777	63	124	7,600	61	3,24,159	54	3,23,215	54	...	944
	TOTAL	742	71,397	96	892	91,727	103	30,54,551	92	33,60,073	89	3,05,522	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Receipts for last 5 days of February 1889.
(c) Total Receipts from 1st April, 1888, to 28th February, 1889.
(d) Includes Katni-Umaria State Railway.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Bhopal-Itarsi Railway from 1st January, 1889, and the Sindia State Railway from 1st March, 1889.
(g) Total receipts from 15th September, 1887, to 3rd March, 1888.
(h) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(i) Includes the Northern Bengal, Dacca, Kaunia-Dharila and Assam-Behar State Railways.

CALCUTTA,
The 29th March, 1889.

M. C. BRACKENBURY, *Major, R.E.,*
Offg. Deputy Secretary.

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SUPPLEMENT TO

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OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the state of the Season and prospects of the Crops.

Madras.—*For week ending 30th March, 1889.*—No rain at Godavery, Kistna, Cuddapah, Bellary, Madras, Chingleput, South Arcot, Trichinopoly, and South Canara, slight elsewhere and in Ganjam. Rain wanted in Ganjam, Vizagapatam, Cuddapah, Anantapur, Trichinopoly, Tinnevelly, and Coimbatore. Standing crops good, but withering in parts generally of Cuddapah, Bellary, Anantapur, and Tinnevelly. Pasture deficient in Ganjam, Vizagapatam, Tinnevelly, Salem, and Malabar. Prices rising in six districts, falling in six, and stationary in others. General prospects favourable except in Ganjam, improving in Coimbatore. Labourers employed on last day of week on Rushikulya works 11,097, Gopalpur canal 8,149.

Bombay.—*For week ending 3rd April, 1889.*—Slight rain in parts of Poona. Late crops in three talukas of Surat and one of Sholapur unsatisfactory; standing crops in one taluka of Karachi damaged by insects and drought, and exotic cotton in parts of Dharwar blighted. Harvesting of late crops and ploughing for next season's crops progressing. Fodder scarce in Khandesh and parts of Poona, Ahmednagar, Dharwar and Kathiawar.

Bengal.—*For week ending 2nd April, 1889.*—The last few days have been cloudy, but without rain, which is now generally wanted for *boro* (spring rice), and other standing crops, and for the cultivation of *aus* (autumn rice), and jute. *Aus* sowings have begun in some districts. The *rabi* harvest is still proceeding, and a fair outturn is generally expected, but in Chota Nagpore it will be from six to twelve annas only. Opium collection is over, and weighments have begun. *Cheena*, *mung* and indigo are promising crops. In Durbhanga

and Sarun damage to indigo from caterpillars is apprehended. *Mahua* is a good crop in Bhagulpur, the Sonthal Pergunnahs, and Hazareebagh, but short in Manbhoom, and the Palamow Sub-Division of Lohardugga. In Rajshahye the *ganja* crop has been somewhat damaged by hail. Prices of rice are almost stationary throughout the province. No further report has been received concerning the distressed tracts in the Patna Division.

North-Western Provinces and Oudh.—*For week ending 3rd April, 1889.*—Weather seasonable. *Rabi* harvest approaching completion, a good outturn expected in the eastern districts. Threshing operations are in progress. Collecting of opium continues. Markets well supplied, but prices are fluctuating.

Punjab.—*For week ending 3rd April, 1889.*—Slight rain in certain districts. Prices falling in Sialkot and Shahpur, rising in Rawalpindi, stationary elsewhere. Ploughing for *kharif* in progress; sowings for cotton, sugarcane, tobacco and melons continuing. Prospects of *rabi* crops are generally good throughout the province. Crops are slightly affected by rust in Tahsil Chunian in the Lahore district. Stock cattle are healthy, except in Muktsar in the Ferozepur district. Fodder sufficient except in parts of Lahore. Poppy crops are reported good in Jullundur.

Central Provinces.—*For week ending 3rd April, 1889.*—Weather cloudy with sprinkling of rain in places. Harvesting of winter crops continues. Wheat outturn expected in Saugor 11, Hoshangabad 6, Nagpur 8, and Bilaspur 9 annas.

Burma.—*For week ending 30th March, 1889.*—Slight rain fell in Mergui, Bhamo, Myadaung, Shwebo, Yeu, Sagaing and Myingyan. Crop prospects good, but rain wanted for dry-weather crops in Bhamo and Tigyaing Price of paddy remains much the same as last week.

Assam.—*For week ending 3rd April, 1889.*—Weather seasonable. Rain fell in Cachar and most districts of the Brahmaputra Valley. Sowing of early rice in progress. Tea doing well.

Mysore and Coorg.—*For week ending 3rd April, 1889.*—Slight rain in parts of Mysore. Crops in good condition except in parts of the Kolar district. Outturn of crops harvested generally fair. Water supply and pasturage diminishing in parts of the Mysore district. No material change in prices.

Slight rain in Coorg. More rain wanted for coffee blossoms.

Berar and Hyderabad.—*For week ending 3rd April, 1889.*—Preparation of fields for the next *kharif* sowings continued in Berar. Harvesting of *rabi* crops almost completed. Prospects good. Cattle generally healthy. Fodder and water same as last week. No material change in prices.

No rain during week at Hyderabad. *Rabi* and hot-weather crops continue to be harvested. Scarcity of fodder felt in some places. Prices stationary.

Central India.—*For week ending 3rd April, 1889.*—Prices of food grains reported rising in Bundelkhand, slightly fallen in Dhar and Manpur. Apprehensions of water famine in the Neemuch district.

Rajputana.—*For week ending 3rd April, 1889.*—Good rain in Alwar, slight in Bikaneer. Agricultural operations satisfactory. Standing crops being harvested; harvest poor in Kherwara. Agricultural stock good. Pasturage or fodder sufficient, except in Marwar, Kherwara, Meywar and parts of Sirohi. Prices falling at many places

Nepal.—*For week ending 28th March, 1889.*—No rain. Strong wind in the evenings during the week. Prospects good.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1888.

Districts.	Average wages per month. Able-bodied agricultural labourer.	Syce or horse-keeper.	Common mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Burma—			
Tenasserim—			
Mergui	15 0 0	15 0 0	30 0 0
Tavoy	10 0 0	15 0 0	30 0 0
Moulmein and Amherst	25 0 0	12 0 0	25 0 0
Pegu (deltaic)—			
Pegu	18 0 0	12 0 0	30 0 0
Rangoon	15 0 0	13 0 0	30 0 0
Thongwa	15 0 0	12 0 0	30 0 0
Bassein	15 0 0	15 0 0	40 0 0
Pegu (inland)			
Shwaygyin	20-0 to 30-0	12-0 to 15-0	25-0 to 40-0
Tharawadi	30 0 0	12-0 to 15-0	30-0 to 45-0
Henzada	15 0 0	12 0 0	22 0 0
Prome	15 0 0	12 0 0	30 0 0
Toungoo	15 0 0	13 0 0	40 0 0
Thayetmyo	12 0 0	12 0 0	30 0 0
Upper Burma—			
Mandalay	7 8 0	12 0 0	15 0 0
Arakan—			
Sandoway	15 0 0	10 0 0	30 0 0
Kyouk-pyu	10 0 0	15 0 0	30 0 0
Akyab	15-0 to 20-0	10-0 to 12-0	15-0 to 30-0
Assam—			
Surma—			
Sylhet	5 0 0	6-0 to 7-0	11-0 to 30-0
Cachar	7-0 to 8-0	7-0 to 8-0	15-0 to 20-0
Khási and Jaintiá Hills	7-0 to 15-0	7-0 to 12-0	12-0 to 35-0
Gáro Hills	5-10 to 7-8	7-8 to 12-0	20-0 to 45-0
Brahmaputra—			
Goálpára	6-0 to 7-0	7-0 to 8-0	15-0 to 35-0
Kámrúp	7-0 to 8-0	8-0 to 9-0	12-0 to 15-0
Darrang	5-0 to 7-0	8-0 to 10-0	12-0 to 45-0
Nowgong	7 0 0	9-0 to 10-0	10-0 to 30-0
Sibságar	8-0 to 12-0	8-0 to 12-0	10-0 to 45-0
Lakhimpur	8-0 to 10-0	8-0 to 10-0	15-0 to 40-0
Bengal—			
Eastern hill tracts—			
Chittagong Hill Tracts	12 0 0	...	...
Hill Tipperah	8 0 0	6 0 0	25 0 0
Nága Hills	10-0 to 20-0	10-0 to 15-0	30-0 to 45-0
Eastern—			
Backergunge	7 8 0	6 0 0	10-0 to 15-0
Noakholly	7-0 to 10-0	5-0 to 7-0	7-0 to 20-0
Chittagong	8 0 0	8 0 0	9-0 to 11-8
Tipperah	10 0 0	8 0 0	12-0 to 15-0
Dacca	6-0 to 8-0	8-0 to 15-0	8-0 to 20-0
Mymensingh	7-0 to 10-0	6-0 to 7-0	12-0 to 30-0
Deltaic—			
Koolna	7-8 to 9-6	7-0 to 8-0	15-0 to 30-0
24-Pergunnahs	9-0 to 10-0	6 0 0	15-0 to 22-0
Midnapore	6 0 0	5 0 0	7-8 to 12-0
Howrah	7-8 to 15-0	7 0 0	12-0 to 25-0
Calcutta	5 0 0	6 0 0	15 0 0
Hooghly	9 13 6	5-0 to 6-0	8-0 to 30-0
Nuddea (Kishnaghur)	6 0 0	6 0 0	7-8 to 15-0
Jessore	5-0 to 7-8	4-0 to 6-0	10-0 to 15-0
Furreedpore	7 8 0	8 0 0	10-0 to 15-0
Central—			
Bankoora	6-0 to 10-0	5-0 to 8-0	8-0 to 15-0
Burdwan	8 0 0	6 8 0	10-0 to 15-0
Beerbhoom	5 0 0	6 0 0	12 0 0
Moorshedabad	6 1 0	5 0 0	5-0 to 16-0
Sonthal Pergunnahs	3 12 0	5 0 0	7-8 to 9-6
Pubna	5-0 to 7-0	6-0 to 10-0	8-0 to 20-0
Bogra	7-0 to 7-8	5-0 to 7-8	12-0 to 22-0
Rajshahye	5-0 to 6-0	4-0 to 6-0	8-0 to 16-0
Maldah	7 8 0	5 0 0	8-0 to 10-0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1888—*continued.*

Districts.	Average wages per month. Able-bodied agricultural labourer.	Syce or horse-keeper.	Common mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Bengal—*continued.*			
Northern—			
Rungpore	7 8 0	6-0 to 7-0	12-0 to 15-0
Dinagepore	7 8 0	6-0 to 8-0	10-0 to 15-0
Jalpáiguri	7 8 0	9 0 0	20 0 0
Darjeeling	6 0 0	7-8 to 9-0	12-0 to 22-0
Orissa—			
Pooree	6 0 0	5 0 0	8-0 to 10-0
Cuttack	5 10 0	4 0 0	7-8 to 10-0
Balasore	4-0 to 5-0	4-0 to 6-0	7-8 to 12-3
Chota-Nagpur—			
Singbhoom	3 0 0	5 0 0	12-0 to 15-0
Manbhoom	4 11 0	5 0 0	13-2 to 15-0
Lohardugga	3-4-6 to 3-12-0	3-0 to 4-8	6-0 to 12-0
Hazáribágh	3 12 0	4-0 to 5-0	7 8 0
Behar, south—			
Monghyr	5 10 0	3-0 to 4-0	6-0 to 8-0
Gya	2-8 to 3-0	3-0 to 5-0	6-0 to 8-0
Patna	4-0 to 5-0	4-8 to 5-0	6-0 to 8-0
Shahabad	5 0 0	4-0 to 6-0	6-0 to 7-8
Behar, north—			
Purneah	4-11 to 5-10	4-0 to 5-0	7-0 to 16-0
Bhágalpur	3-12 to 5-10	3-0 to 5-0	6-9 to 11-4
Durbhunga	3-12 to 5-0	3-0 to 5-0	3-12 to 9-8
Mozufferpore	3-0 to 5-0	4-0 to 5-0	5-0 to 8-0
Sarun	3-12 to 7-8	4-0 to 7-0	6-9 to 10-0
Chumparun	2-13 to 3-12	4-0 to 6-0	5-10 to 9-6
N.-W. Provinces—			
Eastern—			
Mirzapur	3 12 0	3 12 0	7 8 0
Benares	4 0 0	4 8 0	6-4 to 8-11
Ghazipur	4 1 0	5 0 0	7 8 0
Jaunpur	3 8 0	5 0 0	4-0 to 7-8
Allahabad	4 8 0	5 0 0	12-8 to 15-0
Central—			
Bánda	3 2 0	5 0 0	8-12 to 9-0
Fatehpur	2 13 0	4 0 0	6-0 to 8-0
Hamirpur	3 0 0	4 0 0	6-0 to 7-0
Jalaun	3 8 0	5 0 0	6-0 to 8-0
Cawnpore	4 0 0	4 8 0	10 0 0
Etawah	4 4 0	5 0 0	9 8 0
Farukhabad	4 12 0	5 0 0	10 0 0
Mainpuri	4 0 0	5 0 0	8-0 to 10-0
Etah	4 0 0	5 0 0	5-0 to 8-0
Western—			
Lalitpur	3 8 0	5 0 0	7-0 to 10-0
Jhánsi	3 8 0	5 8 0	11 0 0
Agra	4 8 0	4 8 0	4-0 to 9-0
Muttra	4 11 0	5 0 0	9-4 to 10-0
Aligarh	4 8 0	4 8 0	10 0 0
Bulandshahr	4 0 0	4 8 0	8-0 to 10-0
Meerut	5 8 0	5 8 0	5-8 to 13-8
Sub-montane—			
Ballia	3 12 0	4 0 0	7 8 0
Azamgarh	3 12 0	5 10 0	7-0 to 7-8
Gorakhpur	3 12 0	4 8 0	7-8 to 9-12
Basti	3 12 0	4 8 0	12 0 0
Sháhjahánpur	2 8 0	5 0 0	8-0 to 8-12
Budaun	3 0 0	4 0 0	4-0 to 8-0
Pilibhít	3 8 0	4 0 0	8 0 0
Bareilly	3 12 0	4 0 0	7 8 0
Moradabad	2 13 0	4 8 0	7-8 to 9-6
Tarái	5 0 0	6 0 0	8-0 to 10-0
Bijnor	4 11 0	5 0 0	7-8 to 9-6
Muzaffarnagar	4 0 0	4 8 0	6-0 to 12-0
Saháranpur	5 8 0	5 0 0	9-0 to 10-0
Dehra Dun	5 0 0	6 0 0	10 0 0
Kumaun	6 0 0	5 0 0	8-0 to 11-0
Garhwal	5 10 0	5 0 0	10-0 to 11-0
Oudh—			
Southern—			
Partabgarh	3 0 0	3 8 0	6-0 to 7-8
Sultánpur	3 12 0	5 0 0	7 8 0
Rae-Bareli	3 8 0	4 0 0	7-4 to 7-8
Unao	3 12 0	4 8 0	7-8 to 8-0
Lucknow	4 0 0	4 0 0	7-8 to 13-2
Haroui	3 12 0	4 0 0	7-8 to 9-6

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1888—*continued.*

Districts.	Average wages per month. Able-bodied agricultural labourer.	Syce or horse-keeper.	Common mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Oudh—*continued.*			
Northern—			
Fyzabad	2 13 0	3 12 0	7-8 to 9-6
Barabanki	3 8 0	4 0 0	6-0 to 8-0
Gonda	2 12 0	3 4 0	6-8 to 8-0
Bahraich	3 0 0	4 8 0	5-0 to 10-0
Sitapur	4 0 0	4 0 0	8 0 0
Kheri	4 0 0	4 8 0	7-0 to 7-8
Rajputana—			
Eastern—			
Partábgarh	7 8 0	5 10 0	15-0 to 16-14
Bánswára	5 0 0	5 0 0	11-4 to 18-12
Meywar (Oodeypore)	4-0 to 6-0	5-0 to 6-0	12-0 to 30-0
Sirohi	5 10 0	6 0 0	15 0 0
Erinpura	6 0 0	6 0 0	12 0 0
Ajmere	3-0 to 4-0	5-0 to 8-0	10-0 to 20-0
Abu	7 8 0	7 0 0	18 12 0
Kishengarh	3-0 to 5-0	5-0 to 7-0	4-11 to 15-12
Boondee	5 10 0	5 10 0	7-8 to 15-0
Kotah	4 0 0	4 0 0	7-8 to 8-0
Jhalláwar	4-0 to 5-0	4-0 to 7-0	5-0 to 30-0
Tonk	5 10 0	5 10 0	7-8 to 15-0
Jeypore	2-0 to 3-0	3-8 to 6-0	7-8 to 12-4
Kerauli	2 0 0	...	4-0 to 5-8
Dholpur	4 0 0	...	5-8 to 7-0
Bhartpur	4 0 0	...	5-8 to 7-0
Alwar	4 0 0	4-0 to 6-0	8-0 to 12-0
Deoli Cantonment	3-12 to 5-10	...	7-8 to 9-6
Nasirabad Cantonment	6-0 to 7-0	6-0 to 9-0	10-0 to 15-0
Hilly Tracts of Meywar	5 4 0	4 9 0	9-6 to 15-0
Bálmer	5 7 6	...	11 7 4
Anádra	7 8 0	6 0 0	...
Shahpura	3 12 0	4 11 0	7-8 to 9-6
Western—			
Jodhpur	5 10 0	5 2 1	9 6 0
Jaisulmer	...	15 0 0	...
Bickanir	3 12 0	2 13 0	8-7 to 8-14-6
Central India—			
Indore	6 0 0	7 0 0	12-0 to 15-0
Nimach Cantonment	5 10 0	7 0 0	12-0 to 13-0
Baghelkhand (Satna)	3 8 0	4 8 0	9-12 to 17-8
Goona	4-0 to 5-0	4-0 to 5-0	12-0 to 15-0
Gwalior	6 0 0	6 0 0	10-0 to 15-0
Punjab—			
Southern—			
Hissar	5 0 0	5 0 0	10 0 0
Ferozepore	5 10 0	5 8 0	13 0 0
Montgomery	6 0 0	6 0 0	14 0 0
Central—			
Gurgaon	4 11 0	5 2 0	11 4 0
Delhi	5 10 0	6 0 0	12 15 0
Rohtak	6 0 0	6 0 0	9 0 0
Karnál	5 8 0	4 12 0	11 2 0
Lahore	5 0 0	6 0 0	15 0 0
Sub-Montane—			
Umballa	7 8 0	5 0 0	10 10 0
Ludhiána	5 0 0	6 0 0	11 5 0
Jullundur	5 0 0	6 0 0	10 0 0
Hoshiárpur	5 0 0	6 0 0	10 0 0
Gurdaspur	5 10 0	5 0 0	15 0 0
Amritsar	7 0 0	5 8 0	14 8 0
Hills—			
Simla	7 8 0	5 10 0	16 14 0
Kángra	7 8 0	5 10 0	15 0 0
North-western—			
Siálkote	6 0 0	6 0 0	15 0 0
Gujránwála	5 8 0	6 8 0	14 8 0
Gujrát	4 0 0	4 0 0	11 0 0
Jhelum	5 10 0	6 0 0	15 0 0
Ráwalpindi	8 0 0	8 0 0	11 5 0
Hazára	6 0 0	7 0 0	12 8 0
Peshawar	6 0 0	6 0 0	24 6 0
Kohát	9 0 0	7 0 0	24 0 0
Western—			
Shahpur	5 5 0	6 0 0	15 0 0
Jhang	6 0 0	7 0 0	15 0 0
Mooltan	8 0 0	6 8 0	20 0 0
Bannu	7 8 0	6 0 0	17 0 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1888—*continued.*

Districts.	Average wages per month. Able-bodied agricultural labourer.	Syce or horse-keeper.	Common mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Punjab—*contd.*			
Western—contd.			
D. I. Khán	5 0 0	6 0 0	21 4 0
Muzaffargarh	7 0 0	6 8 0	16 4 0
D. G. Khán	4 0 0	6 0 0	15 9 0
Sind and Baluchistan—			
Karáchi	12-0 to 20-0	12-0 to 15-0	30-0 to 40-0
Hyderabad (Gidu Bandar)	12 0 0	8 0 0	30 0 0
Thar and Párkar (Umarkot)	8-0 to 12-0	10 0 0	19-0 to 30-0
Sukkur	8 0 0	10 0 0	30 0 0
Shikárpur	9 0 0	8 0 0	26-0 to 30-0
Upper Sind Frontier	9 6 0	11 4 0	23 12 0
Quetta	15 0 0	15 0 0	40-0 to 45-0
Bombay—			
Konkan—			
Karwar	7 8 0	8 0 0	19 0 0
Ratnágiri	7 8 0	9 0 0	15 0 0
Colába (Alibág)	5 10 0	10 0 0	23 8 0
Bombay	10 15 0	9 8 0	32-8 to 48-3-3
Tanna (Salsette)	9 6 0	10 0 0	22 8 0
Deccan—			
Dharwar (Hubli)	8 0 0	6 0 0	15-0 to 20-0
Belgaum	6 2 0	7 4 0	16 4 0
Satara	5 5 0	7 0 0	14-0 to 17-13
Sholápur	7 0 0	9 0 0	20-0 to 25-0
Bijápur	7 8 0	7 8 0	15-0 to 22-8
Poona (City)	7 8 0	10 0 0	15-0 to 22-8
Khandesh—			
Ahmadnagar	7 8 0	10 0 0	20-0 to 22-0
Nasik	9 0 0	9 0 0	15-0 to 30-0
Khandesh (Dhulia)	7 0 0	9 0 0	14-0 to 20-0
Guserat—			
Surat	5-0 to 8-0	8-0 to 10-0	15-0 to 25-0
Broach	7 8 0	7 8 0	18 12 0
Kaira	7 8 0	9 0 0	9-6 to 15-0
Baroda Camp (Sadar Bazar)	7 8 0	7 0 0	22 8 0
Ahmedabad (Daskrohi)	7 8 0	7 0 0	8 12 0
Panch Mahals (Godhra)	7 8 0	12 0 0	15-0 to 22-8
Deesa Cantonment	5 13 0	7 0 0	19 6 0
Kathiawar—			
Rájkot	10 0 0	8 0 0	15-0 to 22-8
Central Provinces—			
Western—			
Nimár	6 0 0	6 0 0	15-0 to 20-0
Khandwa-Asirgarh Cant.	6 0 0	6 0 0	15 0 0
Hoshangabad	6 0 0	6-0 to 7-0	12-0 to 30-0
Betul	4-0 to 6-0	6-0 to 7-0	15-0 to 20-0
Chhindwára	4-0 to 5-0	4-0 to 6-0	10-0 to 15-0
Nágpur	4 0 0	5 0 0	15 0 0
Wardha	5 10 0	5 0 0	15 0 0
Central—			
Narsinghpur	3-0 to 4-0	6 0 0	12-0 to 15-0
Saugor	4 0 0	6 0 0	10-0 to 12-0
Damoh	4 8 0	6 0 0	10-0 to 13-0
Jubbulpore	3-0 to 4-0	4-0 to 5-0	10-0 to 15-0
Mandla	4 0 0	5 0 0	10 0 0
Seoni	4 0 0	6 0 0	11 0 0
Bálághát	3 0 0	4 0 0	12 0 0
Bhandára	4 0 0	6 0 0	15 0 0
Chánda	4 0 0	6 0 0	12-0 to 15-0
Eastern—			
Bilásipur	6 0 0	7 0 0	19 0 0
Raipur	5 0 0	7 0 0	15 0 0
Sambalpur	3 0 0	3 0 0	12 0 0
Berar—			
Buldána	6 0 0	7 8 0	22 10 0
Basim	6 0 0	6 0 0	10-0 to 18-0
Akola	6 0 0	7 8 0	15-0 to 30-0
Ellichpur	6 0 0	7 0 0	20 0 0
Amraoti	7 0 0	7 8 0	15-0 to 28-0
Wun	6 0 0	7 0 0	11-0 to 16-0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1888—*concluded.*

Districts.	Average wages per month. Able-bodied agricultural labourer.	Syce or horse-keeper.	Common mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Nizam's Territories—			
Secunderabad	5-0 to 7-0	5-0 to 7-0	13-0 to 30-0
Bolárum	...	5-2-1 to 6-13-6	9-8 to 19-3
Chadarghat	7 12 0	8 0 0	15 0 0
Madras—			
Malabar Coast—			
Malabar	6 5 9	6 10 1	13 2 6
S. Canara	6 14 0	6 12 0	18 2 0
South, central—			
Coimbatore	4 12 10	5 0 10	15 5 2
Nílgiris	7 2 0	8 12 0	25 0 0
Salem	4 0 0	5 5 4	13 13 4
Central—			
Bellary	5 5 0	7 0 0	15 0 0
Anantapur	5 0 0	7 8 0	15 0 0
Cuddapah	7 8 0	7 8 0	15 0 0
Kurnool	4 8 0	4 8 0	20 0 0
East coast, north—			
Ganjam	4 12 0	6 0 0	9 0 0
Vizagapatam	4 8 0	4 8 0	11 0 0
Godavari	5 0 0	5 0 0	15 0 0
East Coast, central—			
Kistna	5 10 8	7 5 4	16 10 8
Nellore	5 8 0	6 4 0	16 10 8
East Coast, south—			
Madras	5 0 0	5 8 0	14 1 0
Chingleput	4 8 0	5 0 0	13 8 0
N. Arcot	5 6 9	6 0 0	15 10 4
S. Arcot	5 6 4	6 3 4	18 11 4
Tanjore	5 1 4	6 6 0	15 0 0
Trichinopoly	4 13 0	6 8 0	12 3 0
Southern—			
Tinnevelly	5 4 0	6 10 8	14 14 8
Madura	5 9 0	5 8 0	12 8 6
Mysore—			
Mysore	7 8 0	6 0 0	15 0 0
Bangalore	4-0 to 8-0	5-0 to 7-0	13-2 to 22-8
Kolar	7 0 0	7 8 0	15 0 0
Tumkúr	7 0 0	7 0 0	15-0 to 30-0
Hassan	5 0 0	6 0 0	22 8 0
Kadur	7 8 0	7 8 0	22 8 0
Shimoga	2-0 to 5-0	3-0 to 8-0	10-0 to 25-0
Chitaldrug	5 0 0	7 0 0	15 0 0
Coorg—			
Coorg	7 8 0	8 0 0	22 8 0
Aden	...	10 0 0	30-0 to 37-8

E. J. SINKINSON,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch.*)

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1889.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu. (*Pennisetum typhideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus.*)		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	11 1	10 10	11 11	11 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy	...	...	...	...	11 13	12 6	14 0	14 13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	16 1	24 2
Moulmein and Amherst	9 0	9 0	...	...	9 11	7 14	11 1	8 11	...	...	...	...	...	...	...	...	9 5	9 5	12 2	12 2	...	...	220 0	220 0	20 15	20 15
Pegu (deltaic)—																										
Pegu	...	...	...	...	14 10	9 7	15 12	12 14	...	...	...	...	...	...	...	...	11 2	12 7	18 0	22 0	...	...	155 0	150 0	17 0	17 0
Rangoon	11 2	11 2	...	...	12 6	10 6	13 2	11 2	...	...	...	...	...	...	...	...	15 2	15 2	22 2	0	...	...	250 0	250 0	14 9	14 9
Thongwa	...	...	...	...	12 4	11 10	14 12	14 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	16 8	22 6
Bassein	...	...	...	...	13 6	11 13	17 13	15 14	...	...	...	...	...	...	...	...	9 4	9 7	...	...	...	...	207 8	180 0	14 3	16 11
Pegu (inland)—																										
Shwaygyin	...	...	...	...	9 13	9 1	10 6	10 6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharawadi	...	...	...	...	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	11 0	11 0	...	...	8 2	8 2	450 0	450 0	14 0	14 0
Henzada	...	...	...	...	11 15	10 4	15 10	15 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	183 8	183 8	14 3	14 3
Prome	8 10	9 2	...	...	12 12	12 0	13 12	16 0	...	...	...	...	...	...	...	...	8 14	8 14	22 4	22 5	9 5	9 5	167 9	160 to 180	18 10	12 0
Toungoo	...	...	...	...	9 2	9 2	12 13	12 13	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo	9 9	8 6	...	...	11 11	11 11	13 13	13 13	...	...	...	...	...	...	...	...	8 0	7 8	37 8	37 8	...	...	245 0	245 0	11 3	11 3
Upper Burma—																										
Mandalay	9 14	9 14	...	...	9 2	10 2	10 8	11 3	...	...	...	...	...	...	...	...	7 5	7 2	13 11	12 2	8 0	...	105 0	110 0	16 13	17 12
Arakan—																										
Sandoway	...	...	...	...	18 11	20 9	21 9	24 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyouk-pyu	...	...	...	...	13 2	13 2	15 13	14 10	...	...	...	...	...	...	...	...	...	...	‖	‖	...	...	333 0	333 0	24 0	24 0
Akyab	...	...	...	...	15 0	14 0	17 0	16 0	...	...	...	...	...	...	...	...	8 8	9 0	...	...	8 0	8 0	180 0	180 0	20 0	20 0
Assam—																										
Surma—																										
Sylhet	10 8	11 0	...	...	14 4	16 10	19 4	21 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	108 0	108 0	9 8	9 11
Cachar	7 12	7 0	...	...	11 8	11 8	17 8	14 8	...	...	...	...	...	...	...	...	11 8	11 0	...	...	...	...	80 0	80 0	9 8	9 11
Khasi and Jaintiá Hills	...	...	...	...	7 7	7 8	11 0	10 0	...	...	...	...	...	...	...	...	10 0	11 0	16 0	16 0	...	...	100 0	100 0	8 0	8 0
Garo Hills	...	...	...	...	6 0	6 0	16 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmaputra—																										
Goalpára	16 0	16 0	...	...	8 0	8 0	17 0	16 0	...	...	...	...	...	...	...	...	16 0	10 0	...	...	...	...	80 0	80 0	9 8	9 8
Kamrup	10 0	10 0	...	...	8 0	8 0	20 0	20 0	...	...	...	...	...	...	...	...	13 0	12 0	...	...	...	...	160 0	160 0	10 0	10 0
Darrang	7 0	7 0	...	...	16 0	14 0	21 0	18 0	...	...	...	...	...	...	...	...	12 0	11 0	...	...	...	...	150 0	150 0	9 0	9 0
Nowgong	8 0	8 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibsagar	...	...	...	...	6 8	6 8	16 0	16 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	160 0	160 0	8 0	8 0
Lakhimpur	8 0	8 0	...	...	7 0	7 0	14 0	14 0	...	...	...	...	...	...	...	...	11 0	11 0	10 0	10 0	...	...	160 0	160 0	8 0	8 0

Bengal—																												
Eastern hill tracts—																												
Chittagong Hill Tracts	...	...	...	...	11 6½	11 6½	13 5½	14 8½	...	...	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	...	...	9 0	10 0	18 0	19 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	8 0	8 0	...	...	8 0	8 0
Nagá Hills	...	...	...	...	...	8 0	12 0	10 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	...	...	80 0	80 0	4 0	4 0
Eastern—																												
Backergunge	...	...	...	...	13 8	13 5	16 0	15 9	...	...	...	...	...	...	...	...	12 13	12 13	...	...	...	...	120 0	120 0	10 10*a*	10 10
Noakholly	...	...	...	...	15 0	16 0	16 0	18 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	...	...	8 0*b*	8 0
Chittagong	11 0	11 0	...	...	12 0	12 0	15 5	16 3	...	...	...	...	...	...	...	...	11 0	11 10	...	...	...	...	108 0	108 0	9 8*c*	9 4
Tipperah	12 8	12 8	...	...	17 0	17 0	19 0	20 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	9 0	8 0	...	...	8 0	8 0
Dacca	15 8	15 8	20 0	20 0	15 0	16 0	17 0	17 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	120 0	120 0	9 14*d*	9 14
Mymensingh	10 0	9 0	...	...	13 0	12 0	18 0	19 0	...	...	...	...	...	...	...	...	12 4	12 8	...	...	20 0	16 0	...	...	9 10*e*	9 10
Deltaic—																												
Koolna	...	...	...	...	16 0	14 4	18 0	16 0	...	...	...	...	...	...	...	...	12 12½	16 0	...	...	...	...	160 0	160 0	9 2½*f*	9 4
24-Pergunnahs	13 4	12 8	16 0	14 0	8 0	8 0	16 8	16 0	...	...	...	...	...	...	13 4	12 8	16 0	15 0	...	...	18 0	18 0	100 0	100 0	10 0*g*	10 0
Midnapore	10 0	13 5	54 0	40 0	15 0	15 0	20 0	20 0	...	...	...	...	...	...	...	...	{13 8 to 14 4}	14 0	...	...	21 0	20 0	160 0	120 0	10 4*h*	10 4
Howrah	‡	‡	...	...	12 0	12 0	16 1	14 8	...	...	...	...	...	...	...	...	16 0	15 8	...	...	13 0	13 0	100 0	100 0	10 8	16 8
Calcutta	12 6	12 9	14 14	15 11	9 7	9 10	14 12	14 14	16 0	17 8	14 0	12 6	...	...	17 8	16 10	14 10	14 15	16 0	17 6	16 10	16 7	100 0	99 10	10 5	10 5
Hooghly	13 0	13 0	...	...	10 0	10 0	13 0	13 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	13 0	13 0	120 0	120 0	9 0*i*	9 0
Nuddea (Kishnaghur)	14 0	13 14	17 12	22 14	13 5	12 5	17 1½	17 1½	...	...	...	...	...	...	...	...	16 0	16 0	...	...	20 0	20 0	...	...	9 2*j*	9 2
Jessore	12 0	12 0	...	...	14 0	14 0	18 0	17 0	...	...	...	...	...	...	...	...	14 8	15 0	...	...	22 0	17 0	160 0	160 0	9 2*k*	9 2
Furreedpore	16 0	...	20 0	18 0	9 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	12 0	10 0	120 0	120 0	10 0	9 0
Central—																												
Bankoora	12 8	12 4	15 0	14 8	17 8	17 8	20 0	21 0	...	...	...	...	...	...	...	...	14 8	14 8	20 0	19 0	18 8	18 12	280 0	320 0	10 0	10 0
Burdwan	12 0	12 4	§	37 8	15 0	15 12	18 0	18 0	...	...	...	...	...	...	...	...	15 m	16 0	§	§	20 0	20 0	107 0	107 0	10 7½*l*	10 7½
Beerbhoom	11 0	11 0	...	...	13 0	13 0	15 12	15 12	...	...	...	...	...	...	...	...	14 4	15 0	...	...	12 0	20 0	...	160 0	10 0*m*	10 0
Moorshedabad	13 5	13 5	...	...	13 5	13 5	16 0	17 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	22 0	20 0	200 0	200 0	10 0*n*	10 8
Sonthal Pergunnahs	11 0	11 8	...	...	14 0	12 8	17 0	18 0	...	...	...	...	...	...	...	...	14 0	13 8	19 0	20 0	23 0	24 0	200 0	200 0	9 0	9 0
Pubna	15 12	16 8	...	...	7 8	7 12	18 0	18 0	...	...	...	...	...	...	...	...	13 8	15 0	...	...	27 8	22 8	200 0	200 0	9 9*o*	9 9
Bogra	9 15	7 14	...	...	13 8	12 0	19 8	18 12	...	...	...	...	...	...	...	...	11 4	9 12	...	...	...	...	96 0	90 0	8 4	9 0
Rajshahye	13 8	12 0	26 4	26 4	14 4	13 8	15 15	15 0	...	...	...	...	...	...	...	...	14 4	15 0	...	...	20 2	19 1	240 0	240 0	9 9*p*	9 9
Maldah	13 0	13 0	...	...	12 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	15 0	14 0	...	...	...	...	120 0	120 0	10 0	10 0
Northern—																												
Rungpore	12 4	12 4	...	...	10 8	10 8	16 0	16 12	...	...	...	...	...	...	...	...	10 0	10 0	...	...	10 5	10 5	120 0	120 0	9 6*q*	9 6
Dinagepore	12 0	12 0	10 0	12 0	13 8	14 6	17 0	17 1	...	...	...	...	...	...	...	...	11 1	11 0	...	...	...	...	160 0	160 0	9 8	9 8
Jalpaiguri	10 0	10 0	16 0	16 0	8 0	8 0	17 0	18 0	...	...	...	...	...	...	...	...	11 8	11 0	...	...	9 0	11 0	128 0	128 0	9 0*r*	9 0
Darjeeling	10 0	10 0	6 0	10 0	6 0	5 0	13 0	13 0	...	...	...	...	14 0	14 0	...	...	11 0	10 0	18 0	20 0	...	...	120 0	120 0	... *s*	7 0
Orissa—																												
Pooree	13 2	13 2	...	...	11 13	13 2	17 1	18 6	...	...	...	...	...	...	...	...	17 1	17 1	...	...	15 12	15 12	80 0	80 0	11 13	11 13
Cuttack	13 2	13 2	...	...	11 13	11 13	17 1	18 6†	...	...	...	...	...	...	...	...	19 11	19 11	...	...	17 1	17 1	80 0	80 0	11 0	11 0
Balasore	13 0	13 0	13 0	13 0	12 0	12 0	20 0	19 8	...	...	...	...	...	...	...	...	12 8	12 8	...	...	...	...	160 0	160 0	8 8*t*	9 12
Chota-Nagpur—																												
Singbhoom	10 0	10 0	14 0	14 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	15 0	15 0	200 0	200 0	8 0	7 0
Manbhoom	13 5	10 14	...	30 0	14 3	14 0	21 8	21 0	...	...	...	...	...	...	...	...	14 0	13 5	26 0	26 0	16 0	17 0	200 0	200 0	9 0*u*	9 0
Lohardugga	13 0	10 8	‡	‡	13 0	13 0	14 8	16 8	...	...	...	...	27 0	26 8	...	...	13 0	12 0	16 0	19 0	15 0	17 0	140 0	140 0	8 8*v*	8 8
Hazáribagh	13 0	12 0	...	9 0	8 0	8 0	16 0	16 0	‡	‡	‡	‡	22 0	20 0	‡	‡	15 0	15 0	18 0	16 0	16 0	16 0	320 0	320 0	8 0	8 0

* None in market. † Common rice at Jajpore 23-10 sers per rupee and Kendrapara 27-9 sers per rupee. § No sale. ‡ Not procurable. ‖ Re. 1-4-0 per 100 cobs.

a In sub-divisions retail prices of salt per rupee are :—Patuakhali 8 sers, Perozepore 9 sers, and Bhola 8 sers.
b At Panchgachia in Fenny sub-division retail price of salt 8 sers per rupee.
c At Cox's Bazar retail price of salt 8 sers per rupee.
d In sub-divisions retail prices of salt per rupee are :—Manickgunge 9 sers, Munshigunge 8-8 sers, and Naraingunge 10 sers.
e In sub-divisions retail prices of salt per rupee are :—Kishoregunge, Sherepore and Netrokona 8 sers, Attea 10 sers, and Jamalpore 9½ sers.
f At Bagirhat retail price of salt 8 sers per rupee.
g In sub-divisions retail prices of salt per rupee are :—Baraset and Bussirhat 9 sers, Diamond Harbour (Kulpihat) 8 sers, Barrackpore 9-2 sers, and Dum-Dum 10 sers.
h In sub-divisions retail prices of salt per rupee are :—Ghattal 10-12 sers, Tumlook 8 sers, and Contai 10 sers.
i At Jehanabad retail price of salt 10 sers per rupee.
j In sub-divisions retail prices of salt per rupee are :—Kooshtea, Chooadanga and Ranaghat 10 sers, and Meherpore 10-8 sers.
k In sub-divisions retail prices of salt per rupee are:—Jhenidah 9 sers, Magoora and Bongong 10 sers.
l In sub-divisions retail prices of salt per rupee are :—Culna and Raneegunge 10 sers, Cutwa 9-15 sers.
m At Rampore Haut retail price of salt 9-8 sers per rupee.
n In sub-divisions retail prices of salt per rupee are :—Lalbagh 9-8 sers, Kandi 10-8 sers, and Jungipore 10 sers.
o At Serajgunge retail price of salt 10 sers per rupee.
p In sub-divisions retail prices of salt per rupee are :—Nattore 9-12 sers and Nowgong 8-11 sers.
q In sub-divisions retail prices of salt per rupee are :— Gaibanda 7-8 sers, Nilphamari 10 sers, and Kurigram 9 sers.
r At Fallacotta in the Alipore sub-division retail price of salt 8 sers per rupee.
s At Silliguri retail price of salt 8 sers per rupee.
t At Bhudruck retail price of salt 8 sers per rupee.
u At Govindpore retail price of salt 9 sers per rupee.
v At Daltongunge retail price of salt 8·41 sers per rupee.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cajan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	15 0	15 3	...	...	13 2	14 0	16 8	17 1	...	...	...	10 0	22 1	...	10 8	11 9	18 9	18 10	16 4	16 13	17 5	18 5	147 0	147 0	9 8m	9 8
Gya	14 0	13 8	18 0	15 0	10 0	9 8	15 0	15 0	...	...	...	...	...	...	13 0	14 0	18 8	17 0	...	...	18 0	18 0	200 0	200 0	8 12x	8 12
Patna	18 0	17 0	22 0	21 0	11 0	11 0	16 8	15 8	24 0	21 0	...	...	...	...	15 8	15 0	19 8	19 0	21 8	21 0	24 0	23 0	130 0	130 0	10 0	10 0
Shahabad	15 8	15 4	20 0	17 0	9 0	9 0	15 0	14 4	20 0	18 4	...	...	...	...	...	...	20 0	19 0	...	...	14 0	14 0	160 0	160 0	10 0y	10 0
Behar, north—																										
Purneah	13 0	13 4	..	...	15 0	16 0	17 0	17 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	16 0	16 0	200 0	200 0	9 0z	9 0
Bhágalpur	15 2	15 2	17 0	17 10	13 14	14 13	15 12	16 13	...	...	...	...	...	...	...	...	16 11	16 6	17 0	17 2	17 0	17 10	176 8	176 8	...	9 0
Durbhunga	16 0	12 0	18 0	16 8	10 8	11 0	15 8	14 0	...	...	...	...	20 4	19 0	...	22 0	18 12	18 0	18 0	19 12	21 0	22 0	176 0	160 0	11 0z1	11 0
Mozufferpore	12 0	12 0	...	...	9 0	9 0	12 8	13 0	...	...	...	...	...	...	...	...	16 0	16 0	17 0	17 0	20 0	20 0	160 0	160 0	10 0z2	10 0
Sarun	15 0	15 0	21 8	20 8	8 12	8 8	14 6	13 5	...	...	...	...	20 0	20 0	15 0	15 0	17 12	17 8	20 12	20 8	20 12	20 8	160 0	160 0	10 0	10 0
Chumparun	13 0	12 0	18 0	19 0	9 0	9 0	13 0	13 0	...	...	...	...	22 0	20 0	...	...	15 0	14 0	18 0	17 8	22 0	22 0	160 0	160 0	9 0z3	9 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 12	14 0	18 0	18 0	8 0	9 0	13 0	13 0	17 0	18 0	15 0	15 0	16 0	18 0	12 0	13 0	16 0	16 0	17 0	18 0	18 0	18 0	100 0	100 0	10 0	10 0
Benares	14 10	14 6	16 4	16 13	10 5	10 5	13 9	14 10	17 5½	16 13	15 7	15 7	17 14	17 14	13 8	13 12	16 13	17 5½	19 0	18 11	17 5½	17 5½	120 0	120 0	10 11	10 11
Ghazipur	14 3	14 3	16 12	18 0	7 3	7 2	12 4	11 9	17 7	18 10	15 7	15 6	20 10	20 10	15 7	15 6	16 12	17 6	18 0	18 0	17 6	16 12	154 8	154 8	9 10	9 10
Jaunpur	14 8	14 8	16 0	16 0	7 0	7 0	14 0	14 0	16 0	18 0	...	16 0	...	...	...	...	18 8	17 8	...	...	19 0	19 0	140 0	140 0	8 8	8 8
Allahabad	12 12	12 4	17 8	17 0	8 0	8 0	12 0	12 4	18 0	17 8	16 0	16 0	...	...	...	...	16 0	15 12	16 0	16 0	19 0	17 0	160 0	160 0	9 0	9 0
Central—																										
Bánda	17 0	15 0	15 8	15 0	8 0	8 0	12 0	12 8	19 0	16 8	17 0	15 8	...	...	13 0	13 0	19 0	16 4	...	...	13 8	12 0	160 0	160 0	10 0	10 0
Fatehpur	15 0	13 12	18 0	16 0	12 0	12 0	12 12	13 0	19 0	16 0	17 0	15 0	...	...	...	...	18 8	16 0	...	...	24 0	20 4	160 0	160 0	10 8	10 8
Hamirpur	17 13	16 4	20 8	17 4	9 0	9 0	12 10	12 0	17 4	17 4	18 15	17 0	...	...	...	...	20 0	17 4	19 8	...	21 14	19 8	140 0	140 0	11 4	10 13
Jalaun	17 0	15 0	19 0	17 0	9 0	9 0	10 0	10 0	17 0	16 0	16 0	15 0	...	...	16 0	16 0	19 0	17 0	18 0	18 0	17 0	17 0	140 0	140 0	11 0	11 0
Cawnpore	16 8	15 12	20 8	19 0	9 0	9 0	13 8	13 8	21 0	18 8	20 8	18 8	...	...	18 0	18 0	20 0	18 0	22 8	21 0	22 0	21 0	150 0	140 0	11 12	12 0
Etáwah	15 12	14 10	17 12	16 12	6 0	6 0	12 8	12 0	18 0	16 8	18 8	17 8	15 0	14 0	14 0	14 0	19 8	18 12	17 8	16 0	19 8	20 0	120 0	120 0	11 8	11 8
Farukhabad	15 0	14 6	20 0	19 1	6 8	6 8	10 8	10 0	20 0	17 8	17 0	17 0	...	...	...	...	20 0	19 8	20 0	18 4	21 8	19 12	150 0	150 0	10 4	10 0
Mainpuri	15 12	15 0	19 0	18 0	4 8	5 0	14 0	14 0	19 0	18 8	18 8	17 0	...	...	...	...	14 0	14 0	19 0	19 2	16 0	14 4	160 0	160 0	10 12	11 0
Etah	16 12	15 12	22 0	20 0	7 8	7 8	13 0	12 8	19 4	18 8	20 0	18 8	...	...	16 0	16 0	24 0	24 0	24 0	21 8	14 8	14 12	160 0	160 0	11 4	11 4
Western—																										
Lalitpur	15 8	14 4	18 0	17 0	9 0	9 0	11 8	11 0	18 0	16 0	14 0	13 0	18 0	18 0	16 0	15 0	17 4	16 0	19 0	17 0	11 8	12 0	160 0	160 0	9 8	10 0
Jhánsi	14 6½	14 4	19 0	19 0	7 8	7 8	11 8	11 8	16 5	16 8	15 4	15 4	...	...	...	...	16 13	16 4	...	20 4	...	...	180 0	180 0	10 8	10 8
Agra	15 0	13 12	22 0	19 0	5 0	5 0	9 0	9 0	17 8	17 8	18 0	17 8	...	...	17 0	17 0	23 8	22 0	20 0	20 0	14 8	14 0	100 0	100 0	12 0	12 0
Muttra	15 0	14 0	22 0	19 8	7 8	7 8	13 0	13 0	21 0	20 0	20 0	17 8	...	...	12 0	12 0	25 8	22 0	19 0	19 0	22 0	22 0	120 0	120 0	12 0	12 0
Aligarh	15 12	15 0	20 8	19 8	6 0	6 0	12 0	12 0	20 8	19 3	19 8	18 0	...	...	15 0	15 0	23 10½	21 8	22 10½	21 0	22 10½	23 12	130 0	130 0	12 0	12 0
Bulandshahr	17 0	15 12	22 8	21 0	7 0	7 0	10 8	11 0	22 8	21 0	19 0	18 0	...	...	18 0	16 0	23 0	22 0	23 0	21 0	19 0	16 0	120 0	120 0	1. 4	11 4
Meerut	15 12	15 0	21 0	19 0	6 0	6 0	13 0	13 0	21 0	19 0	18 8	18 0	14 0	14 0	14 0	14 0	22 8	21 4	21 0	19 0	21 0	21 8	100 0	95 0	11 8	11 8
Sub-montane—																										
Ballia	15 4	14 12	19 4	18 0	10 8	10 8	15 8	15 0	18 4	19 4	...	...	...	...	...	...	19 12	19 4	19 4	18 0	19 12	19 4	155 0	110 0	10 8	10 8
Azamgarh	13 10	13 4	15 8	15 8	10 5	10 5	14 0	13 4	...	...	...	...	...	...	...	11 13	15 8	15 8	20 10	20 10	13 4	13 4	177 8	177 8	9 13	9 13
Gorakhpur	13 15½	13 15½	16 3	18 0	9 0	9 6½	13 8	13 15½	16 3	18 0	15 5	15 5	18 0	18 0	18 0	18 0	18 0	18 0	18 0	18 0	21 9½	21 9½	140 0	140 0	10 9½	10 10
Basti	16 8	17 0	19 6	21 0	...	...	27 0	27 0	...	...	...	...	...	...	...	...	...	18 0	19 8	19 0	21 0	21 0	140 0	140 0	9 8	10 0
Sháhjahánpur	17 8	15 8	22 8	20 8	8 8	9 0	14 0	14 0	20 0	19 0	20 8	17 8	...	...	22 0	19 0	19 8	18 0	...	20 0	20 0	20 0	160 0	160 0	11 0	11 0
Budaun	17 0	15 4	22 4	19 4	6 0	6 0	13 4	13 0	20 8	18 8	19 3	17 4	...	...	...	...	22 4	18 8	22 4	18 0	22 4	18 0	192 0	192 0	11 0	11 0
Pilibhit	14 0	13 8	17 8	17 8	12 8	11 4	13 12	13 12	20 0	19 0	16 4	16 4	...	...	...	...	17 8	17 0	21 0	19 8	21 4	21 4	180 0	180 0	10 8	10 8

Bareilly	13 7	13 12	17 13	18 2	6 4	6 4	12 13	13 2	18 2	18 2	17 8	16 9	...	...	15 10	15 10	17 13	18 2	18 2	18 12	17 8	17 8	150 0	150 0	10 10	10 10
Moradabad	16 0	17 3	22 8	22 8	10 4	10 8	14 0	13 12	24 0	22 0	20 0	18 12	...	...	15 0	15 8	20 0	20 4	24 8	21 8	21 4	22 8	165 0	165 0	11 8	11 8
Tarai	16 4	16 14	25 0	25 0	8 12	8 12	14 14	14 14	23 12	23 12	20 0	20 0	...	...	25 0	25 0	17 8	17 8	25 0	25 0	21 4	21 4	100 0	100 0	10 0	10 0
Bijnor	15 12	14 6	21 6	20 4	8 7	8 7	12 10	12 6	...	...	18 14	17 7	...	...	...	...	20 8	20 0	...	...	...	...	135 0	135 0	11 0	10 11
Muzaffarnagar	17 10	15 15	23 0	23 2	6 9	6 9	12 10	13 5	23 0	23 2	19 12	19 4	17 10	17 10	16 8	16 8	22 8	22 9	22 0	22 0	14 5	14 5	132 0	132 0	11 9	11 9
Saháranpur	17 3	16 2	21 8	20 7	8 9½	8 9½	11 13	11 13	23 10½	20 13½	20 7	20 7	21 8	21 8	21 8	21 9½	22 9†	21 0†	21 8	21 8	18 4½†	16 2†	129 0	129 0	11 4½	11 4½
Dehra Dun	15 0	14 8	20 0	20 0	6 8	6 8	10 8	11 0	19 0	19 0	20 0	18 0	21 0	21 0	...	...	20 0	20 0	19 0	18 8	18 0	18 0	160 0	160 0	10 8	10 8
Kumaun	12 8	14 0	16 0	16 0	12 0	13 0	13 0	12 0	...	...	...	...	16 0	18 0	20 0	20 0	12 0†	12 0‡	22 0	20 0	10 0	10 0‡	200 0	160 0	8 0	8 0
Garhwal	11 12	11 12	14 8	14 8	8 0	8 0	11 8	11 8	...	...	...	...	21 0	21 0	...	...	8 8	8 8	...	...	8 8	8 8	180 0	180 0	8 0	8 0
Oudh—																										
Southern—																										
Partabgarh	15 0	15 8	18 8	18 0	12 5	13 0	13 12	14 8	17 12	17 0	16 8	15 8	...	20 0	...	...	18 10	19 0	...	16 0	14 0	14 0	140 0	180 0	9 8	10 0
Sultánpur	14 8	14 8	19 0	19 0	9 0	9 0	15 8	15 8	19 0	19 0	16 0	16 0	24 0	24 0	20 0	20 0	20 0	20 0	16 0	16 0	20 0	20 0	160 0	160 0	10 8	10 8
Rae-Bareli	15 12	14 8	16 8	16 0	7 0	7 0	14 8	14 0	19 0	16 0	17 0	18 0	20 8	20 0	16 0	16 0	18 6	17 0	16 0	16 0	22 0	22 0	180 0	180 0	10 0	11 0
Unao	16 8	15 8	18 8	17 0	9 0	9 0	13 0	13 0	21 0	18 0	19 0	18 0	...	...	14 0	14 0	18 8	17 8	20 0	18 8	14 8	14 8	160 0	160 0	11 0	11 0
Lucknow	15 8	14 8	18 0	16 14	6 0	6 0	13 0	13 0	19 0	17 10	18 8	17 8	...	...	20 0	19 0	17 8	16 6	21 0	19 12	20 12	19 10	130 0	130 0	10 8	10 8
Hardoi	18 0	15 12	19 0	19 0	7 0	7 0	15 0	14 0	20 0	19 0	18 0	17 0	31 0	30 0	20 0	20 0	19 0	17 0	23 0	20 0	14 0	14 0	120 0	140 0	10 8	10 8
Northern—																										
Fyzabad	14 12	14 8	18 0	18 0	9 8	9 0	13 8	13 8	18 12	19 8	16 0	16 0	16 0	16 0	16 0	14 0	18 0	16 12	20 0	18 0	21 0	21 0	120 0	120 0	10 0	10 0
Barabanki	14 0	14 0	16 4	16 8	10 0	10 0	12 0	10 0	17 0	17 10	18 0	17 8	20 0	20 0	15 0	15 0	16 0	16 0	18 0	18 4	20 0	20 0	120 0	120 0	10 8	10 0
Gonda	15 8	16 0	16 8	16 0	12 8	13 0	15 0	15 0	19 0	20 0	19 8	20 0	27 0	28 0	16 0	16 0	19 8	20 0	22 0	22 8	21 0	21 0	200 0	200 0	10 12	10 12
Bahraich	15 0	15 0	22 0	22 0	12 0	12 0	15 0	15 0	23 0	24 0	16 0	16 0	28 0	28 0	14 0	14 0	20 0	20 0	23 0	23 0	21 0	21 0	140 0	140 0	10 8	10 8
Sitapur	18 8	16 0	24 0	19 0	8 0	14 0	14 0	8 0	26 0	21 0	22 12	19 0	28 0	29 0	24 0	24 0	21 0	17 0	25 0	22 0	26 0	22 0	160 0	160 0	10 8	11 0
Kheri	16 8	15 8	18 0	19 0	8 0	8 0	15 0	14 0	27 0	22 0	20 0	20 0	24 0	22 0	18 0	15 0	18 0	16 0	27 0	23 0	23 0	22 0	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	14 11	14 11	18 12	18 12	6 4	6 4	7 8	7 8	16 4	16 4	12 8	13 2	...	...	...	...	17 8	17 8	16 14	17 8	20 0	20 0	...	...	14 11	14 12
Bánswára	16 14	17 8	17 8	17 8	6 4	6 4	9 6	9 6	...	8 12	...	...	...	...	...	...	16 4	16 4	19 0	16 5	10 0	10 0	...	...	10 5	10 5
Meywar (Oodeypore)	11 5½	11 15	13 4½	13 10½	7 13	7 13	8 3½	8 3½	13 4½	12 14½	11 11½	11 11½	*Nil.*	§	10 8½	10 8½	13 10½	13 4½	12 14½	13 4½	10 8½	10 8½	160 0	160 0	10 15	10 15
Sirohi	11 0	11 12	14 0	14 0	6 8	6 8	7 8	7 8	13 0	13 0	13 8	13 8	...	...	19 0	19 0	14 0	14 0	14 4	14 4	9 0	9 0	160 0	160 0	12 0	13 0
Erinpura	13 0	13 0	16 12	16 12	...	...	9 0	9 0	15 0	15 0	14 4	14 4	...	...	...	...	18 2	18 2	...	...	...	...	260 0	260 0	12 0	12 0
Ajmere	13 8	13 8	17 0	17 0	3 0	3 0	8 0	8 0	17 0	17 0	15 0	15 0	...	...	...	...	18 0	17 8	17 0	16 0	16 0	18 0	80 0	80 0	12 0	12 0
Abu	12 4	10 14	11 0	15 0	15 0	6 4	6 4	8 0	8 0	...	12 0	12 0	...	...	...	...	15 4	15 0	13 8	13 8	10 0	10 0	...	...	11 0	11 0
Kishengarh	13 12	14 8	18 0	18 0	9 0	9 8	10 0	10 8	19 0½	18 8	15 4	15 8	...	...	...	...	19 0	19 4	18 0	16 4	...	...	...	120 0	13 0	13 0
Boondee	18 8	17 0	23 0	23 0	8 0	7 8	8 8	8 0	22 0	22 0	15 0	17 0	...	...	...	...	21 8	19 8	20 0	20 0	...	...	160 0	160 0	10 8	11 0
Kotah	16 0	15 0	12 0	12 0	7 0	7 0	9 0	9 0	21 0	20 0	11 0	11 0	...	...	...	...	18 0	17 0	16 0	16 0	11 0	11 0	240 0	240 0	10 0	10 0
Jhalláwar	13 11½	13 3	11 15	12 15	7 5½	7 5½	9 6	9 6	18 4	17 6½	13 15½	13 15½	...	...	11 1	11 1	16 13½	15 15	17 2	17 2	8 5½	7 13½	175 0	175 0	10 3	10 3
Tonk	14 9	14 0	21 14	20 8	8 8	9 9	9 8	10 10	24 8	23 0	20 12	18 8	...	...	...	...	22 8	21 0	...	...	...	...	100 0	100 0	11 11	11 0
Jeypore	15 0	14 4	21 8	20 0	5 0	5 0	8 4	8 4	21 8	21 8	18 12	18 0	...	...	13 8	13 8	17-8 to 20 8	18-0 to 19 4	21 0	20 0	21 0	2 0	115 0	115 0	12 0	12 0
Kerauli	15 0	15 0	20 5	20 3	10 0	10 0	11 4	11 4	20 0	20 0	17 3	17 3	...	...	12 8	12 8	20 5	20 3	...	...	22 8	22 8	200 0	200 0	10 15	10 15
Dholpur	13 8	13 8	18 10	18 9	11 4	11 4	12 6	12 6	18 7	17 1	17 7	16 13	...	...	13 8	13 8	20 1	19 7	...	...	20 8	22 8	90 0	100 0	11 10	11 9
Bhartpur	14 2	14 2	22 3	19 14	7 12	7 12	9 8	9 0	19 8	18 0	19 0	16 12	...	...	11 8	12 4	23 10	21 0	20 0	18 8	22 0	20 0	160 0	160 0	11 8	11 12
Alwar	16 2	15 12	23 7	21 8	8 0	8 0	10 12	10 11	21 15	21 8	19 13	18 10	...	...	14 8	14 8	22 11	21 12	21 13	21 11	31 0	31 0	200 0	200 0	12 12	12 12
Deoli Cantonment	15 10	15 8	21 2½	20 8½	4 0	4 0	9 10	9 0	21 13	21 1	18 0	17 12	...	...	...	...	21 0	20 7	...	...	...	...	220 0	220 0	11 13½	12 0
Nasirabad Cantonment	15 0½	14 3½	18 4½	18 0	7 0	7 0	8 0	8 0	19 0	18 0½	15 8½	15 0	...	...	12 0	12 0	20 8½	19 0	17 8½	16 8½	12 0	12 0	90 0	90 0	12 4	12 4
Hilly Tracts of Meywar	11 0	11 0	14 0	14 0	...	...	9 0	7 8	...	...	...	...	...	...	...	...	13 8	12 0	15 0	15 0	...	...	‖	‖	10 0	11 0
Balmer	11 0	11 0	...	...	5 0	5 0	6 8	6 8	..	...	12 3	12 3	...	...	...	...	9 12	9 12	...	...	...	...	260 0	260 0	13 4	13 4
Anádra	12 4	12 3	11 0	15 4	15 8	6 4	6 4	8 0	8 0	...	14 0	14 0	...	...	...	...	17 0	16 8	14 8	14 8	11 0	11 0	...	...	12 0	12 0
Shahpura	15 4	14 4	17 8	17 0	9 4	9 4	12 0	11 6	18 4	18 0	14 8	...	...	...	...	...	17 12	17 12	16 4	...	...	...	160 0	160 0	11 12	11 8
Western—																										
Jodhpur	12 3	12 3	16 4	16 4	6 4	6 4	7 8	7 8	15 0	15 0	13 12	13 12	...	...	...	...	16 4	14 11	12 8	12 8	...	...	...	...	13 12	13 12
Jaisulmer	10 0	10 0	...	...	7 8	8 0	9 4	9 4	13 10	13 10	12 0	11 12	...	...	...	...	10 6	10 9	...	...	...	...	...	...	21 0	21 0
Bickanir	11 2	11 4	...	...	3 2	3 2	6 8	6 11	...	...	13 8	13 8	...	...	...	...	15 3½	15 0	...	...	8 0	8 0	100 0	100 0	10 0	13 4
Central India—																										
Indore	12 10	13 0	13 0	13 0	7 0	7 0	8 0	8 0	19 0	19 0	15 0	15 8	...	...	...	...	16 0	16 0	21 0	21 0	16 0	16 0	120 0	120 0	10 4	10 4
Nimach Cantonment	13 0	13 0	18 0	18 11	8 0	8 0	10 0	10 0	17 5	17 11	15 0	15 0	...	...	...	...	17 12	18 0	17 8	17 11	19 0	17 0	160 0	160 0	12 0	12 0
Baghelkhand (Satna)	17 8	16 8	23 8	21 8	8 0	8 0	15 0	15 0	18 0	19 8	15 0	15 0	...	...	...	...	19 8	17 8	...	...	18 0	20 0	200 0	180 0	10 8	10 8
Goona	15 8	15 0	15 0	15 0	8 0	8 0	8 4	8 4	19 0	17 8	12 0	12 0	...	...	...	...	21 4	18 0	19 0	18 0	...	...	200 0	200 0	10 0	10 0
Gwalior	11 9	11 9	15 7	13 3	7 4	7 4	8 4	8 2	14 12	14 2	13 14	13 8	...	...	10 0	9 1	16 5	15 14	15 7	15 7	15 8	18 2	126 14	126 14	10 4	10 0

* Not sold in market. † For unhusked grain. ‡ For husked grain. § Not procurable. ‖ Six pies per bundle.

w In sub-divisions retail prices of salt per rupee are :—Beguserai 9-4 sers and Jamui 9 sers.
x At Nowada retail price of salt 8 sers per rupee.
y In sub-divisions retail prices of salt per rupee are :—Buxar 10-8 sers, Sasseram 10-4 sers, and Bhaboua 9-8 sers.
z In Kishengunge and Arrareah sub-divisions retail price of salt 10 seers per rupee.

z1 In sub-divisions retail prices of salt per rupee are :—Madhubani 10 sers and Tajpore 10-8 sers.
z2 At Hajipore and Sitamarhi sub-divisions retail price of salt 10 sers per rupee.
z3 At Bettiah retail price of salt 9-8 sers per rupee.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1889—*continued*.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thur Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	19 0	17 0	24 0	22 0	...	...	10 0	10 0	22 0	23 0	20 0	19 0	*	*	*	*	25 0	25 0	18 0	18 0	*	*	85 0	85 0	11 8	10 0
Ferozepore	21 0	17 0	28 0	25 0	...	...	11 0	11 0	24 0	24 0	22 0	20 0	*	*	16 0	16 0	28 0	22 0	24 0	24 0	12 0	13 0	100 0	100 0	13 0	13 0
Montgomery	16 0	16 0	23 0	23 0	...	...	10 0	10 0	22 0	23 0	16 0	15 0	†	†	20 0	24 0	20 0	20 0	20 0	20 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	17 0	17 0	24 0	23 0	...	...	11 0	11 0	24 0	21 0	20 0	19 0	*	*	*	*	18 0	15 0	...	20 0	16 0	13 0	130 0	130 0	11 0	11 0
Delhi	16 0	15 0	21 0	22 0	...	...	12 0	12 0	22 0	22 0	17 0	16 0	...	...	11 0	12 0	23 0	22 0	21 0	21 0	22 0	22 0	80 0	80 0	11 0	11 *
Rohtak	16 0	16 0	20 0	20 0	...	...	11 0	11 0	18 0	23 0	20 0	20 0	*	*	*	*	25 0	24 0	18 0	18 0	20 0	20 0	120 0	120 0	12 0	12 0
Karnál	16 0	16 0	24 0	23 0	...	...	11 0	12 0	25 0	25 0	18 0	17 0	22 0	22 0	17 0	17 0	27 0	25 0	23 0	23 0	19 0	19 0	130 0	140 0	10 0	10 0
Lahore	17 0	16 0	25 0	24 0	...	...	9 0	9 0	25 0	24 0	18 0	18 0	†	†	20 0	20 0	22 0	21 0	22 0	21 0	12 0	12 0	100 0	100 0	12 0	12 0
Sub-montane—																										
Umballa	20 0	18 0	26 0	24 0	...	...	12 0	12 0	25 0	24 0	17 0	20 0	20 0	20 0	10 0	12 0	27 0	24 0	26 0	23 0	20 0	16 0	130 0	130 0	12 0	12 0
Ludhiána	20 0	19 0	28 0	26 0	...	...	12 0	12 0	28 0	26 0	22 0	22 0	*	*	20 0	20 0	27 0	25 0	27 0	26 0	14 0	14 0	110 0	110 0	12 8	13 0
Jullundur	20 0	18 0	28 0	24 0	...	...	8 0	8 0	28 0	24 0	20 0	18 0	‡	‡	20 0	20 0	24 0	20 0	28 0	24 0	‡	‡	100 0	100 0	12 8	12 8
Hoshiárpur	20 0	18 0	23 0	23 0	...	...	12 0	10 0	24 0	24 0	20 0	20 0	14 0	14 0	24 0	24 0	23 0	22 0	25 0	23 0	20 0	20 0	100 0	100 0	13 0	13 0
Gurdáspur	17 0	17 0	22 0	22 0	...	...	12 0	12 0	22 0	22 0	14 0	14 0	*	*	12 0	12 0	20 0	20 0	23 0	22 0	10 0	10 0	120 0	120 0	13 0	13 0
Amritsar	19 0	17 0	25 0	22 0	...	...	11 0	10 0	24 0	22 0	19 0	18 0	*	†	20 0	18 0	24 0	22 0	24 0	23 0	*	*	90 0	90 0	13 0	13 0
Hills—																										
Simla	14 0	13 0	...	...	...	...	9 0	9 0	16 0	16 0	14 0	15 0	...	16 0	...	...	18 0	17 0	19 0	16 0	10 0	10 0	...	65 0	9 0	9 0
Kángra	13 0	13 0	18 0	18 0	...	...	12 0	12 0	13 0	12 0	10 0	10 0	24 0	24 0	8 0	8 0	17 0	17 0	18 0	17 0	14 0	16 0	100 0	100 0	10 0	9 0
North-western—																										
Siálkote	18 0	17 0	25 0	24 0	...	...	13 0	13 0	24 0	23 0	21 0	22 0	†	†	25 0	25 0	23 0	22 0	21 0	22 0	14 0	14 0	160 0	160 0	13 0	13 0
Gujránwála	18 0	16 0	26 0	24 0	...	...	11 0	11 0	22 0	21 0	10 0	15 0	†	*	10 0	10 0	22 0	20 0	20 0	19 0	†	8 0	90 0	90 0	13 0	13 0
Gujrát	17 0	17 0	23 0	22 0	...	...	9 0	9 0	21 0	20 0	20 0	18 0	*	*	12 0	12 0	20 0	20 0	20 0	19 0	*	*	120 0	120 0	13 0	13 0
Jhelum	18 0	17 0	25 0	22 0	...	...	10 0	10 0	22 0	21 0	20 0	18 0	‡	*	‡	10 0	23 0	20 0	20 0	20 0	11 0	11 0	160 0	160 0	14 0	14 0
Rawalpindi	16 0	15 0	22 0	22 0	...	...	11 0	11 0	21 0	23 0	18 0	17 0	‡	‡	16 0	16 0	21 0	19 0	19 0	18 0	18 0	17 0	98 0	100 0	13 8	13 8
Hazára	13 0	13 0	19 0	19 0	...	...	11 0	11 0	†	...	14 0	16 0	*	*	12 0	12 0	17 0	17 0	17 0	17 0	*	*	120 0	120 0	11 0	11 0
Peshawar	14 0	14 0	22 0	21 0	...	...	10 0	10 0	24 0	24 0	15 0	15 0	...	*	19 0	19 0	16 0	16 0	20 0	19 0	22 0	23 0	100 0	93 0	40 0	40 0
Kohát	14 0	13 0	20 0	19 0	...	...	11 0	11 0	18 0	17 0	16 0	16 0	†	‡	22 0	16 0	24 0	16 0	18 0	20 0	†	‡	150 0	130 0	60 0	60 0
Western—																										
Shahpur	18 0	16 0	25 0	22 0	...	...	10 0	10 0	24 0	22 0	22 0	20 0	20 0	20 0	20 0	17 0	21 0	20 0	20 0	20 0	*	10 0	240 0	240 0	13 0	13 0
Jhang	19 0	17 0	29 0	26 0	...	...	10 0	10 0	25 0	22 0	19 0	19 0	18 0	20 0	22 0	20 0	18 0	16 0	20 0	20 0	10 0	10 0	240 0	240 0	12 0	12 8
Mooltan	15 0	14 0	23 0	23 0	...	...	11 0	11 0	23 0	20 0	18 0	17 0	*	*	22 0	22 0	18 0	17 0	19 0	18 0	*	*	100 0	100 0	13 0	12 0
Bannu	17 0	15 0	25 0	20 0	...	...	10 0	10 0	20 0	20 0	18 0	16 0	8 0	8 0	8 0	8 0	19 0	18 0	21 0	21 0	13 0	12 0	60 0	60 0	40 0	40 0
D. I. Khán	16 0	15 0	27 0	24 0	...	...	8 0	8 0	25 0	22 0	20 0	19 0	15 0	15 0	5 0	5 0	19 0	17 0	16 0	16 0	†	†	112 0	112 *	42 0	43 0
Muzaffargarh	17 0	15 0	23 0	23 0	...	...	12 0	12 0	17 0	16 0	18 0	17 0	†	†	†	†	13 0	17 0	†	...	9 0	11 0	110 0	110 0	12 0	12 0
D. G. Khan	16 0	15 0	21 0	20 0	...	...	9 0	10 0	22 0	19 0	20 0	18 0	‡	‡	‡	*	18 0	16 0	‡	...	‡	*	75 0	75 0	27 0	27 0
Sind and Baluchistan—																										
Karáchi	12 0	11 8	18 0	18 0	7 8	8 0	11 0	11 0	16 0	16 0	13 8	13 0	†	†	†	†	16 0	16 0	14 0	14 0	7 0	7 0	90 0	90 0	14 0	14 0
Hyderabad (Gidu Bandar)	11 8	11 8	17 8	18 8	7 0	7 8	9 8	9 8	18 8	18 8	14 8	14 8	...	...	...	...	13 8	13 8	...	...	...	...	150 0	140 0	11 8	11 8
Thar and Párkar (Umarkot)	11 0	12 0	...	...	...	...	10 0	12 0	...	...	12 0	12 0	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 0	12 0
Sukkur	13 0	13 4	18 0	18 8	8 8	8 8	10 8	11 8	21 8	20 0	18 8	18 4	...	...	...	...	16 8	17 0	...	...	10 12	11 0	120 0	120 0	12 12	12 13
Shikárpur	11 8	11 8	15 8	15 8	8 4	8 12	9 8	9 8	19 8	19 8	19 8	19 8	...	...	...	...	14 8	14 8	...	...	8 12	9 0	100 0	160 0	11 8	11 8
Upper Sind Frontier	12 0	12 0	16 0	16 0	8 0	8 0	10 0	10 0	24 0	24 0	20 0	19 0	...	...	...	...	16 0	14 8	...	...	11 0	10 0	160 0	160 0	11 0	11 0
Quetta	12 0	12 4	14 0	13 0	5 *	5 0	7 0	8 2	15 0	15 8	†	†	†	†	†	†	12 4	12 0	14 8	13 8	†	†	64 0	64 0	9 0	9 0

Bombay—																												
Konkan—																												
Karwar	11 8	12 0	...	...	...	7 0	11 0	11 8	17 0	20 0	16 0	...	22 0	24 0	12 0	12 0	13 0	12 0	...	...	9 8	10 0	213 5	213 5	11 0	11 0
Ratnágiri	9 4	9 4	...	...	8 8	9 4	10 9	10 9	15 10	15 10	13 8	13 8	16 7	16 7	...	...	14 0	13 4	...	...	9 9	9 9	135 0	135 0	11 0	11 0
Colába (Alibág)	10 0	10 0	...	...	...	...	11 4	11 4	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	118 0	90 0	12 0	12 0
Bombay	9 0	9 1	17 0	17 0	6 7	6 7	10 13	10 13	18 14	18 8	12 2	12 9	20 6	19 5	13 3	12 15	12 6	13 3	18 5	17 15	7 4	7 3	70 13	67 1	10 1	10 1
Tanna (Salsette)	8 0	8 0	...	...	7 3	7 3	9 7	9 7	...	...	11 4	11 4	...	...	...	...	12 5	12 5	...	...	6 7	6 7	71 2	53 2	12 4	12 4
Deccan—																												
Dharwar (Hubli)	15 0	15 0	...	...	11 0	11 0	12 0	12 0	25 0	25 0	23 0	23 0	31 0	31 0	...	...	10 0	14 0	...	...	11 0	26 0	80 0	80 0	9 0	9 0
Belgaum	16 8	16 8	...	...	11 8	12 0	12 0	13 0	19 0	21 0	18 0	19 0	24 0	25 0	...	17 0	15 8	15 0	...	...	12 0	12 8	64 0	67 0	12 0	12 0
Satara	10 11	10 11	13 0	13 0	9 9	9 9	10 0	10 0	13 5	13 5	12 15	12 15	16 5	16 5	18 3	18 3	16 4	16 4	19 2	19 2	12 6	12 6	97 1	97 1	11 10	11 10
Sholápur	14 8	14 1	17 6	17 6	7 9	7 9	9 7	9 7	19 6	19 6	17 7	17 7	...	...	...	...	12 14	12 0	...	...	15 1	13 13	82 10	82 10	11 8	11 8
Bijápur	13 5	13 5	10 4	10 4	7 3	7 3	9 15	9 15	18 0	18 0	16 3	16 3	...	...	...	...	14 14	14 14	...	...	10 2	10 2	80 0	80 0	9 0	9 10
Poona (City)	11 6	11 6	13 9	13 9	8 9	8 9	9 3	9 3	13 1	13 1	12 10	12 10	16 6	16 6	...	...	13 13	13 13	...	...	14 7	14 7	60 13	60 13	11 2	11 2
Khandesh—																												
Ahmadnagar	12 6	12 14	...	...	8 0	8 0	9 1	9 1	15 0	15 0	12 8	13 0	...	...	...	...	15 5	16 3	...	...	11 13	12 0	85 0	85 0	11 6	11 6
Násik	14 8	14 12	...	...	9 0	9 0	10 8	10 8	...	...	14 0	14 6	17 12	17 10	...	...	16 8	17 2	...	...	12 0	11 4	106 8	106 8	12 12	12 12
Khandesh (Dhulia)	12 14	12 14	...	...	7 8	7 8	9 6	9 6	15 7	15 7	14 1	14 1	...	...	12 10	12 10	13 8	14 13	...	...	...	...	106 0	106 0	10 8	10 8
Guserat—																												
Surat	10 0	12 0	13 0	13 0	6 0	6 0	8 0	8 0	15 0	15 0	14 0	14 0	...	...	6 0	6 0	10 0	10 0	...	...	10 0	8 0	100 0	100 0	12 0	12 0
Broach	11 0	11 0	...	...	7 8	7 8	9 8	9 8	14 0	14 0	12 8	12 8	...	...	...	...	12 8	12 8	...	...	12 0	12 0	120 0	120 0	12 12	12 12
Kaira	11 6	11 13	...	17 12	7 7	7 10	9 11	10 0	15 0	16 0	13 14	13 14	15 3	16 0	...	...	13 10	14 8	...	...	9 11	10 0	90 0	90 0	13 5	13 8
Baroda Camp (Sadar Bazar)	9 2	9 2	8 9	8 9	6 4½	6 4½	6 15	6 15	13 2½	13 2½	12 9	12 9	12 0	12 9	...	...	11 3½	11 3½	...	...	8 9	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	11 8	11 8	...	...	6 0	6 0	8 0	8 0	15 0	14 0	14 0	14 0	...	...	...	...	16 0	16 0	...	...	10 0	10 0	80 0	80 0	13 8	13 8
Panch Mahals (Godhra)	10 0	10 0	...	...	7 2	7 2	10 0	10 0	17 6	17 6	13 2	13 2	17 6	17 6	...	...	15 0	15 0	16 0	16 0	9 4	9 4	160 0	160 0	11 2	11 2
Deesa Cantonment	13 1	12 13	12 14	12 0	7 8	7 0	8 8	8 0	14 9	14 8	14 4	14 0	...	...	...	...	14 11	15 0	...	...	9 6	9 8	150 0	150 0	11 0	11 0
Kathiawar—																												
Rájkot	13 0	13 0	...	...	6 8	6 8	8 0	7 12	14 0	13 12	13 0	13 0	...	...	...	...	15 4	15 8	...	...	7 8	7 8	100 0	100 0	40 0	40 0
Central Provinces—																												
Western—																												
Nimár	14 4	14 4	...	...	7 8	7 8	11 7	11 7	16 8	16 8	...	...	...	...	...	...	14 3	14 3	...	...	10 11	10 11	120 0	120 0	10 13	10 13
Khandwa-Ásirgarh Cant.	13 0	13 0	...	...	9 0	9 0	11 0	11 0	16 1	16 0	17 0	15 0	...	...	13 0	13 0	15 0	15 14	...	...	9 13	9 8	160 0	160 0	10 0	10 0
Hoshangabad	14 8	13 8	...	...	7 8	7 8	9 0	9 0	16 0	16 0	...	...	...	...	...	...	23 8	20 0	...	...	10 8	10 8	80 0	80 0	9 8	9 8
Betúl	14 7	13 9	...	...	9 9	9 9	10 0	10 0	17 7	17 7	...	...	...	...	...	...	18 4	18 4	...	...	11 6	11 6	320 0	320 0	7 9	7 9
Chhindwára	14 0	14 0	...	...	8 0	8 0	10 0	...	20 9	20 9	...	...	...	...	...	...	21 11	...	...	...	10 10	10 8	160 0	160 0	8 0	9 2
Nágpur	16 4	16 4	...	...	8 12	8 12	12 8	12 8	21 4	21 4	...	...	...	...	...	...	19 11	20 0	...	...	12 3	12 8	120 0	119 0	9 13	9 13
Wardha	20 0	18 7	...	...	10 0	10 0	1 7	11 7	24 0	24 0	...	...	...	...	...	...	16 0	16 0	...	...	15 0	16 0	124 0	124 0	9 10	9 10
Central—																												
Narsinghpur	14 10	14 10	...	...	9 3	9 3	11 8	12 11	...	...	...	...	...	...	...	...	22 1	24 3	...	...	13 10	13 11	200 0	200 0	9 2	9 2
Saugor	17 15	15 14	...	...	8 10	8 10	9 8	9 8	...	...	...	...	...	...	...	...	21 12	19 10	...	...	12 8	10 8	180 0	180 0	9 1	9 1
Damoh	20 0	17 14	...	...	11 7	10 15	12 10	11 7	...	...	...	...	...	...	...	...	21 13	20 0	...	...	10 11	10 11	200 0	200 0	9 2	9 2
Jubbulpore	15 0	14 0	...	...	8 13	7 13	10 6	10 0	18 0	17 13	...	...	...	...	...	...	20 0	18 13	...	...	10 0	10 0	130 0	130 0	8 2	9 2
Mandla	17 0	16 0	...	...	10 0	10 0	12 0	12 0	19 0	20 0	...	...	...	...	...	...	25 0	22 0	...	...	11 0	10 0	256 0	256 0	9 12	9 8
Seoni	17 15	16 9	...	...	9 12	10 3	13 9	13 9	...	...	...	...	...	...	...	...	21 5	21 5	...	...	10 15	10 15	200 0	200 0	9 10	9 10
Bálághát	17 1	18 6	...	...	13 2	13 2	16 9	17 14	...	...	...	...	...	...	...	...	19 3	19 3	...	...	11 4	12 8	192 0	192 0	9 0	9 0
Bhandára	17 8	17 8	...	...	...	10 0	15 0	16 4	...	...	...	...	...	...	...	...	22 8	22 8	...	...	10 0	10 0	200 0	200 0	9 0	9 2
Chánda	17 13	17 13	...	...	...	...	17 10	17 10	26 9	26 9	...	...	...	...	...	...	15 8	15 8	...	...	10 0	10 0	400 0	400 0	8 14	8 14
Eastern—																												
Biláspur	21 5	19 14	...	...	10 2	10 3	18 0	10 10	...	...	...	...	...	...	...	...	16 12	16 12	...	...	17 8	15 4	96 0	96 0	9 5	8 13
Raipur	19 11	19 11	...	...	10 4	10 4	15 15	15 15	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 0	13 0	80 0	80 0	8 0	8 0
Sambalpur	15 12	14 14	...	...	12 4	12 4	17 8	17 8	...	...	...	...	...	...	...	...	12 0	12 0	...	...	9 0	8 0	166 0	160 0	8 12	8 12
Berar—																												
Buldána	16 0	16 0	...	...	8 0	8 0	11 0	10 0	19 0	20 0	17 0	17 0	...	...	...	...	17 0	16 0	...	...	10 0	10 0	§	§	9 0	9 0
Básim	18 0	17 13	...	...	7 10	8 0	10 2	10 0	26 0	24 10	24 0	24 0	...	...	...	...	21 13	21 5	...	...	13 0	13 0			8 10	9 0
Akola	15 0	16 0	...	...	7 0	7 0	8 0	8 0	18 0	18 0	15 0	15 0	...	...	...	...	18 0	18 0	...	...	19 0	15 0			10 0	10 0
Ellichpur	14 4	14 0	7 0	8 0	7 0	7 0	8 6	8 6	18 0	18 0	14 0	16 0	...	...	...	...	15 4	15 0	...	...	18 0	18 0			9 4	9 4
Amráoti	14 8	15 0	...	...	6 10	6 13	7 12	8 2	18 7	19 10	13 8	14 0	...	...	...	...	15 12	16 0	...	...	12 4	12 6			9 0	9 0
Wún	15 0	14 8	...	...	9 0	9 0	11 0	10 0	20 0	19 0	...	...	...	...	...	...	16 0	16 0	...	...	22 0	20 0			10 0	10 0
Nizam's Territories—																												
Secunderabad	14 13	14 13	...	...	6 12	6 12	10 14	1	17 12	18 13	17 12	...	15 15	...	...	...	14 13	13 13	...	...	18 13	20 1	130 0	125 0	8 14	8 12
Boláram	16 6	14 7	...	...	7 11	7 11	9 0	0	21 3	23 2	...	...	...	...	...	...	16 6	14 7	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	12 0	12 0	...	...	7 8	7 0	10 0	12	21 0	21 0	21 0	21 0	...	...	...	...	18 0	15 0	...	...	...	...	120 0	120 0	9 12	9 12

* Not produced. † Not procurable. ‡ Not sold. § Firewood is sold by head-loads, cart-loads, and bullock-loads, &c.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1889—*concluded*.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or Cholum (*Sorghum vulgare*).		Bajra or Cumbu (*Pennisetum typhoideum*).		Marua or Ragi (*Eleusine coracana*).		Kangni or Kakun, Italian millet (*Setaria italica*).		Gram, Chenna, Chola, Kadalay or Sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar or Thúr Cadjan Pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	...	12 10	12 10	13 6	13 6	*	*	*	*	20 6	20 6	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	8 2	8 2	...	...	12 10	12 10	13 10	14 13	*	*	*	*	21 13	21 13	...	...	...	...	...	...	...	...	128 13	128 13	13 5	13 5
South, central—																										
Coimbatore	10 11	9 13	...	...	13 0	12 10	14 0	13 10	21 11	21 11	22 5	25 6	26 3	26 3	...	...	...	...	...	...	...	...	133 10	133 10	11 11	11 11
Nilgiris	9 14	8 8	...	...	10 6	9 10	11 3	11 3	19 5	20 0	15 6	16 13	19 6	20 3	...	...	...	...	...	...	...	...	161 13	161 13	10 2	10 2
Salem	10 3	10 3	...	...	13 2	13 2	14 2	14 2	24 10	22 13	22 2	21 5	30 13	30 13	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	13 0	13 6	...	...	12 5	12 10	14 10	14 0	28 13	30 14	20 11	20 11	36 14	37 13	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	...	13 6	13 6	14 0	14 0	31 6	31 6	25 6	25 6	34 0	34 0	...	...	...	...	...	...	...	...	155 8	155 8	11 5	11 5
Cuddapah	14 0	14 0	...	...	12 6	12 13	14 14	14 14	25 5	26 2	24 11	22 8	30 11	32 5	...	...	...	...	...	...	...	...	140 0	140 0	12 10	12 10
Kurnool	11 6	11 6	...	...	11 6	11 6	12 3	12 3	21 14	21 14	20 0	20 0	*	*	...	...	...	...	...	...	...	...	113 0	113 0	11 11	11 11
East Coast, north—																										
Ganjam	10 0	10 5	...	...	9 8	12 3	10 0	13 0	*	*	*	*	17 0	16 13	...	...	...	...	...	...	...	...	194 6	194 6	12 0	12 0
Vizagapatam	13 0	13 0	...	...	9 0	9 0	10 3	10 3	20 8	19 6	19 13	19 13	19 3	19 3	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godávari	8 2	13 8	...	...	14 14	14 14	16 0	16 0	25 0	23 0	24 10	21 2	23 11	29 2	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	9 6	9 6	...	...	13 11	13 2	14 5	13 13	22 2	22 2	*	*	23 13	25 5	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	9 14	9 14	...	...	12 14	12 14	14 0	14 0	23 0	22 2	21 13	20 14	26 6	25 8	...	...	...	...	...	...	...	...	93 5	93 5	11 11	11 11
East Coast, south—																										
Madras	10 10	10 10	...	...	11 10	11 10	13 6	13 6	*	*	*	*	26 0	26 0	...	...	...	...	...	...	...	...	89 14	89 14	12 5	12 5
Chingleput	*	*	...	...	13 8	13 8	15 2	14 5	*	*	21 2	20 8	25 5	27 6	...	...	...	...	...	...	...	...	122 8	122 8	12 0	12 0
N. Arcot	9 6	9 6	...	...	12 3	11 10	13 3	13 3	*	*	*	*	34 3	34 3	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 5
S. Arcot	8 10	8 10	...	...	13 14	13 14	14 14	14 14	*	*	26 3	27 0	27 0	27 0	...	...	...	...	...	...	...	...	209 0	209 0	11 11	11 11
Tanjore	8 2	8 2	...	...	15 13	12 8	*	15 0	*	*	26 2	26 2	31 11	31 11	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Trichinopoly	8 10	8 10	...	...	12 3	12 3	13 2	12 11	*	19 10	20 5	21 10	26 3	24 14	...	...	...	...	...	...	...	...	143 6	143 6	13 0	13 0
Southern—																										
Tinnevelly	8 14	8 8	...	...	13 2	11 2	13 10	12 13	*	*	*	*	*	*	...	...	...	...	...	...	...	...	53 5	53 5	14 13	15 3
Madura	10 2	10 2	...	...	12 10	12 10	13 8	13 8	24 5	25 14	23 8	23 8	27 14	27 2	...	...	...	...	...	...	...	...	131 3	131 3	13 10	13 10
Mysore—																										
Mysore	11 0	10 8	10 0	9 8	11 0	10 12	12 0	12 0	30 0	30 0	20 0	30 0	29 0	29 0	...	20 0	12 0	11 12	...	...	13 0	13 0	99 0	102 0	8 4	8 4
Bangalore	10 8	10 8	11 0	11 0	9 8	9 8	10 8	11 8	24 0	23 0	...	...	30 0	32 0	...	...	11 8	11 8	...	...	15 0	14 8	96 0	96 0	9 8	9 4
Kolar	10 0	10 0	9 0	9 0	10 0	10 0	13 0	13 8	26 0	26 0	...	...	43 0	42 0	...	...	10 0	10 0	...	27 0	15 0	15 0	144 0	144 0	9 0	9 0
Tumkur	11 0	11 0	10 12	10 8	11 8	12 0	13 0	13 0	...	...	...	...	44 0	40 0	...	...	12 0	11 0	...	...	16 0	16 0	340 0	340 0	9 0	9 0
Hassan	...	...	10 0	10 0	13 0	12 8	15 0	15 0	...	...	...	...	42 0	42 0	...	...	12 0	12 0	...	...	14 0	15 0	96 0	96 0	8 0	8 8
Kadur	10 0	10 0	11 0	11 0	16 0	16 0	18 0	18 0	...	...	...	...	48 0	48 0	...	...	13 0	13 0	...	...	10 0	10 0	320 0	320 0	9 0	9 0
Shimoga	12 10	12 10	...	...	12 10	11 9	16 13	14 11	37 13	31 8	...	...	46 5	48 5	...	...	14 11	14 11	...	...	16 13	...	480 0	480 0	10 8	10 8
Chitaldrug	14 0	13 0	15 0	15 0	11 0	11 0	13 0	13 0	48 0	48 0	32 0	32 0	55 0	55 0	65 0	70 0	12 0	12 0	...	...	22 0	18 0	320 0	320 0	9 0	8 0
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	13 0	13 8	16 0	16 8	...	...	...	...	33 0	33 0	...	...	24 0	25 0	...	...	...	...	110 0	110 0	10 8	10 0
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* No sale.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

E. J. SINKINSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF CALCUTTA DURING THE MONTH OF FEBRUARY, 1889.

No. 1.—As to Age and Sex.

	Demerara.				Trinidad.				Fiji.				Mauritius.				Natal.				Surinam.								Total.		
	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Grand Total.
Under 2 years	...	...	...	...	...	...	...	...	20	23	43	44·05 women to every 100 men.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	23	43
From 2 to 10 years	...	...	...	...	...	...	...	...	51	48	99		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	51	48	99
„ 10 „ 20 „	...	...	...	...	...	...	...	...	41	15	56		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	41	15	56
„ 20 „ 30 „	...	...	...	...	...	...	...	...	287	130	417		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	287	130	417
„ 30 „ 40 „	...	...	...	...	...	...	...	...	41	17	58		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	41	17	58
„ 40 „ 50 „	...	...	...	...	...	...	...	...	1	1	2		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	2
Above 50 „	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total	...	...	...	...	...	...	...	...	441	234	675		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	441	234	675

No. 2.—As to places whence Emigrants came to Calcutta for Embarkation.

	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Grand Total.
Orissa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Western Bengal	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
Central „	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
Eastern „	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Behar	...	...	...	...	...	...	...	...	118	85	203	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	118	85	203
North-Western Provinces	...	...	...	...	...	...	...	...	221	125	346	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	221	125	346
Oudh	...	...	...	...	...	...	...	...	88	23	111	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	88	23	111
Central India	...	...	...	...	...	...	...	...	5	1	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	1	6
Punjab	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1
Nepal and Native States	...	...	...	...	...	...	...	...	2	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	2
Mixed, Bombay & Madras	...	...	...	...	...	...	...	...	4	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	4
Grand Total	...	...	...	...	...	...	...	...	441	234	675	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	441	234	675

No. 3.—As to Caste and Religion.

	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Grand Total.
Brahmins and high castes	...	...	...	...	...	...	...	...	76	34	110	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	76	34	110
Agriculturists	...	...	...	...	...	...	...	...	114	69	183	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	69	183
Artisans	...	...	...	...	...	...	...	...	71	30	101	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71	30	101
Low castes	...	...	...	...	...	...	...	...	127	83	210	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	127	83	210
Musulmans	...	...	...	...	...	...	...	...	51	18	69	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	51	18	69
Christians	...	...	...	...	...	...	...	...	2	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	2
Grand Total	...	...	...	...	...	...	...	...	441	234	675	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	441	234	675

MEMORANDUM.	Male.	Female.	Total.
1. Hindus	388	216	604
2. Musulmans	51	18	69
3. Christians	2	...	2
Total	441	234	675

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLIX OF 1888-89.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Total mean length open.	Receipts for week ending 10th March, 1888. Total.	Receipts for week ending 10th March, 1888. Per mile open.	Total mean length open.	Receipts for week ending 9th March, 1889. Total.	Receipts for week ending 9th March, 1889. Per mile open.	Total Receipts from 1st April, 1887, to 10th March, 1888. Total.	Total Receipts from 1st April, 1887, to 10th March, 1888. Per mile open per week.	Total Receipts from 1st April, 1888, to 9th March, 1889. Total.	Total Receipts from 1st April, 1888, to 9th March, 1889. Per mile open per week.	Total Increase in 1888-89.	Total Decrease in 1888-89.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
23rd Mar., 1889	East Indian	1,514	10,30,990	681	1,514	9,47,122	626	4,35,90,989	588	4,17,45,411	563	...	18,45,578
23rd ditto	Rajputana-Malwa (a)	1,664	3,91,161	235	1,664	4,28,000	257	1,58,22,740	193	1,76,02,679	216	17,79,939	...
23rd ditto	Patna-Gya	57	11,567	202	57	9,511	166	4,89,830	175	4,52,284	161	...	37,546
16th ditto	Bengal-Nagpur (b)	186	25,681	138	293	58,274	199	13,26,469	145	10,64,618	163	3,38,149	...
23rd ditto	Dildarnagar-Ghazipur	12	1,192	99	12	856	71	45,497	77	41,925	71	...	3,572
16th ditto	Mysore	140	9,869	71	219	11,661	53	4,83,379	71	5,34,182	76	50,803	...
16th ditto	Southern Mahratta (c)	850	73,423	86	857	75,121	88	30,73,908	80	36,46,823	87	5,72,915	...
9th ditto	Indian Midland (d)	211	41,206	195	588	(e)63,180	107	6,48,623	103	(c)13,10,432	101	6,61,809	...
9th ditto	Villupuram-Dharmavaram (*Nellore Branch*)	83	3,597	43	83	7,884	95	(f)86,434	41	2,37,255	58	1,50,821	...
9th ditto	Bareilly-Pilibhit	36	2,143	60	36	2,739	76	84,102	49	87,569	51	3,467	...
16th ditto	Lucknow-Sitapur-Sihramau	105	6,239	59	105	5,722	54	2,02,189	39	2,47,828	48	45,639	...
	Total	4,858	15,97,068	329	5,428	16,10,070	297	6,58,54,160	288	6,75,71,006	279	17,16,846	...
	State Lines worked by Government.												
23rd Mar., 1889	North-Western (g)	2,481	5,53,568	223	2,386	5,27,719	221	2,00,01,157	180	2,39,66,699	202	39,65,542	...
16th ditto	Oudh & Rohilkhand	693	1,59,037	229	692	1,44,656	209	64,35,939	191	63,67,813	188	...	68,126
16th ditto	Wardha Coal	45	20,345	452	45	23,591	524	7,09,601	320	8,12,681	368	103,080	...
16th ditto	Bengal Central	125	14,386	115	125	16,060	128	6,35,203	104	6,72,266	110	37,063	...
16th ditto	Eastern Bengal Railways (h)	645	1,96,026	304	673	1,76,300	262	91,71,120	290	1,00,84,385	306	9,13,265	...
23rd ditto	Nalhati	27	2,858	105	27	2,418	89	88,989	68	95,626	73	6,637	...
23rd ditto	Tirhoot	259	40,705	157	273	35,343	129	17,12,110	141	15,59,256	122	...	1,52,854
23rd ditto	Burma	333	75,121	226	553	1,06,490	193	30,66,454	187	31,12,277	155	45,823	...
16th ditto	Jorhat	31	635	21	31	1,118	36	46,878	34	57,598	40	10,720	...
16th ditto	Cherra-Companyganj	7	173	23	7	59	8	10,428	28	8,015	22	...	2,413
	Total	4,646	10,62,854	229	4,812	10,33,754	215	4,18,77,879	192	4,67,36,616	203	48,58,737	...
	Lines worked by Guaranteed Companies.												
16th Mar., 1888	Madras	840	1,56,121	186	840	1,62,074	193	77,41,041	187	78,78,199	191	1,37,158	...
9th ditto	South Indian	654	89,656	137	654	1,00,473	154	47,98,247	149	51,38,823	160	3,40,576	...
16th ditto	Great Indian Peninsula	1,504	8,12,932	541	1,447	8,92,447	617	3,68,76,514	498	3,90,66,657	535	21,90,143	...
23rd ditto	Bombay, Baroda and Central India	461	2,83,124	614	461	2,85,000	618	1,14,40,769	504	1,20,56,173	534	6,15,404	...
	Total	3,459	13,41,833	388	3,402	14,39,994	423	6,08,56,571	356	6,41,39,852	385	32,83,281	...
	GRAND TOTAL (GUARANTEED AND STATE)	12,963	40,01,755	309	13,642	40,83,818	299	16,85,88,610	273	17,84,47,474	279	98,58,864	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	8,64,64,994	140	9,19,87,370	144	55,22,376	...
	NET RECEIPTS	...	...	...	...	...	...	8,21,23,616	133	8,64,60,104	135	43,36,488	...
	Assisted Companies.												
16th Mar., 1888	Bengal and North-Western	376	41,415	110	376	40,010	106	19,19,534	104	20,74,624	113	1,55,090	...
23rd ditto	Tarakeshwar	22	6,396	287	22	6,160	277	2,52,621	232	2,59,753	238	7,132	...
9th ditto	Rohilkhand-Kumaun	67	6,782	101	67	7,532	112	2,90,470	92	3,18,103	99	21,633	...
9th ditto	Dibru-Sadiya	78	8,009	103	78	7,602	98	3,86,205	100	4,10,714	109	24,509	...
	Total	543	62,602	115	543	61,364	113	28,54,830	106	30,63,194	115	2,08,364	...
	Native States.												
16th Mar., 1888	The Nizam's Guaranteed Company	277	29,544	107	354	40,029	113	15,32,123	143	17,68,219	117	2,36,096	...
23rd ditto	The Gaekwar's	59	2,534	43	59	2,720	46	1,46,951	51	1,32,815	46	...	14,136
23rd ditto	The Gaekwar's Mehsana-Vadnagar	21	1,092	52	27	1,000	37	36,697	35	43,356	39	6,659	...
16th ditto	Bhavnagar-Gondal-Junagarh-Porbandar	193	27,477	142	260	38,938	150	9,68,616	102	10,85,669	107	1,17,053	...
16th ditto	Morvi	68	3,058	45	68	2,625	39	1,29,524	39	1,53,911	46	24,387	...
23rd ditto	Jodhpore	124	8,842	71	124	8,300	67	3,33,001	54	3,31,446	55	...	1,555
	Total	742	72,547	98	892	93,612	105	31,46,912	93	35,15,416	91	3,68,504	...

(a) Includes the Cawnpore-Achnera State Railway.
(b) Includes Katni-Umaria State Railway.
(c) Includes the Bellary-Kistna State Railway.
(d) Includes Sindia State Railway.
(e) Includes the Bhopal-Itarsi Railway from 1st January, 1889.
(f) Total receipts from 15th September, 1887, to 10th March, 1888.
(g) Includes the Amritsar-Pathankot and Rajpura-Patiala State Railways.
(h) Includes the Northern Bengal, Dacca, Kaunia-Dharlla and Assam-Behar State Railways.

CALCUTTA,
The 4th April, 1889.

M. C. BRACKENBURY, *Major, R.E.,*
Offg. Deputy Secretary.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

ACQUISITION BY GOVERNMENT UNDER THE TREASURE TROVE ACT OF ARTICLES OF ARCHÆOLOGICAL INTEREST.

Cir. No. $\frac{24}{4-2}$ Arch.

Extract from the Proceedings of the Government of India, Revenue and Agricultural Department,—dated 28th March 1889.

ARCHÆOLOGY.

Read the following Resolutions recorded in the Home Department, No. 3—167-181, dated 8th November 1882, and No. 1—58-71, dated 8th June 1883.

Read also a despatch received from Her Majesty's Secretary of State for India, No. 79 (Statistics and Commerce), dated 8th November 1888.

RESOLUTION.

The subject dealt with in the Resolutions quoted in the preamble was the conservation and location in provincial or national museums of objects of archæological interest. The attention of the Government of India having been again called to the question by an enquiry from Her Majesty's Secretary of State whether more effective action cannot be taken to prevent the undue appropriation by private persons of such Indian antiquities as are worthy of being preserved in the national institutions of this country, the following instructions and suggestions are placed on record by the Government of India for the consideration of Local Governments and Administrations, who are invited to take such action and lay down such rules in connection therewith as may be deemed useful and desirable.

2. The opinion was expressed in the 4th paragraph of the Resolution first quoted, that the Government has never claimed any indefeasible rights in archæological objects, and that no such right could be asserted without legislation. This is true in regard to all objects of archæological interest of which the discovery could not be brought within the scope of the Treasure Trove Act. But it appears to the Governor General in Council that a material portion of discovered antiquities will be ascertained on enquiry to have been found in circumstances which would bring them under the provisions of Act VI of 1878. Such will be the case in respect to all ownerless antiquities of any value "hidden in the soil, or in anything affixed thereto." Statuary and remains of buildings, as well as coins, would, if buried underground, usually satisfy the required conditions, and could be classed as treasure under the definition of the Act which, as indicated by the extracts quoted in the Appendix, was intended by its framers to apply to objects of antiquarian interest discovered below the surface of the soil. Indeed the definition of treasure as framed in the original Bill was enlarged by the Select Committee for the express purpose of covering sculptures and similar antiquities, as well as coins.

3. The Treasure Trove Act permits the Government to claim the possession of treasure of which, as laid down in Section 4 of the Act, the amount or value is over ten rupees. Such "value" is not, as in Section 16, the price which the mere materials of the article found would fetch, but the market value or the price which the discovered object might, if offered for sale, reasonably be presumed to realize. The conditions under which the finder of treasure is to be

compensated in cases where the claim of Government is asserted, are described in section 16 of the Act. The value at which the treasure is to be assessed is there defined as the value of the materials only, plus one-fifth of such value. The extra price which the discovered article might realize in virtue of its value as an object of archæological interest need not enter into account. It will not therefore be difficult to secure for preservation in national institutions the most important antiquities which may be discovered in any part of British India, without inordinate expenditure.

4. The Governor General in Council now desires that the conditions under which the Government can claim articles of antiquarian interest should be made generally known, as well to the officials upon whom the responsibility rests of giving effect to the provision of the Treasure Trove Act, as to the general public. His Excellency in Council is convinced that the Local Governments and Administrations will, on every occasion on which it may be considered proper to exercise the rights conferred by the law upon the State, act with due liberality, and with proper consideration for the natural claims and expectations of the finders of treasure, and will bear in mind that the object in view will be defeated if those who may discover objects of archæological value are not induced by the prospect of a sufficient reward to make their discoveries known to the officials of Government. On the other hand, it must be enjoined on all servants of the State that it is their duty to protect national interests so far as to ascertain the particulars of any discovery which may be brought to their notice, and to report the circumstances to the proper authorities under such rules and instructions as may be laid down for their guidance by the Local Government or Administration.

5. With regard to antiquities which cannot be brought under the definition of "treasure," in the Act of 1878, and of which the location in a national institution is considered desirable, no further action can be advised than to ascertain from the finder whether he is willing to surrender the object to Government at a reasonable price.

6. Nothing in this Resolution should be held to interfere with the instructions which are contained in the Resolution No $\frac{1}{58-71}$ of 8th June 1883 for dealing with discoveries made by Government officials, and which for the purpose of easy reference, are reprinted in the Appendix to this Resolution. The same instructions will be applicable, *mutatis mutandis*, to objects of archæological interest claimed and purchased under the Treasure Trove Act.

7. With the above remarks the Governor General in Council is content to leave the matter to the discretion of Local Governments and Administrations, but desires that any action which may be taken under this Resolution should be briefly noticed in the Annual Report of the Department of Land Records and Agriculture, as the Department which in most Provinces is connected with the administration of Museums.

ORDER.—Ordered, that the above Resolution be forwarded to the Local Governments and Administrations noted on the margin; also that a copy be forwarded to the Director General of the Archæological Survey of India, the Honorary Secretary to the Trustees of the Indian Museum, and the Home, Public Works, Legislative and Foreign Departments for information; also that it be published in the Supplement to the *Gazette of India*.

Madras.	Central Provinces.
Bombay.	Burma.
Bengal.	Assam.
North-Western Provinces and Oudh.	Coorg.
Punjab.	Ajmere.
	Hyderabad.

(True Extract.)

E. C. BUCK,

Secretary to the Government of India.

APPENDIX I.

Extract from the Speech, dated the 29th November 1876, of the HON'BLE MR. E. C. BAYLEY, C.S.I., *on the Treasure Trove Bill.*

The Bill further proposed to adopt one other provision which, as indicated before, was taken from the modern law of Denmark. This was to give the Government a claim, on the payment of a specified percentage in excess of the intrinsic value, to the possession of such articles as it should consider worthy of preservation in the interests of the public, as being of historic or artistic interest. This provision was inserted some years ago in the law of Denmark, and the practical result had been to make the Government collection of national antiquities in that country the finest now existing. In India such a provision would be of the very greatest value. There was much hidden treasure in India, and as he (Mr. Bayley) could say from personal knowledge, much was being perpetually brought to light in various parts of the country, and a very large proportion of it was of importance, as illustrating either the history, the social habits, the religious beliefs, or the artistic skill, of the races who inhabited the country in past times. In truth, most of the only trustworthy information which we possessed of the history of India antecedent to the Muhammadan invasion was furnished by articles, especially by coins, discovered as "treasure trove."

It was, therefore, an object to prevent articles of this kind from being lost or destroyed and the provision the Bill proposed to make was, he believed, sufficiently liberal to secure to the Government an opportunity of purchasing such articles as they might consider of real public interest. Indeed, the present Lieutenant-Governor of the Punjab, Sir Henry Davies had recently acted on this principle in a very important case, with the consent of the finder, and had preserved from destruction articles of extreme historic interest.

Extract from letter from the Government of the Punjab, No. 636, dated 19th February 1877, on the original draft of the Bill to amend the law relating to Treasure Trove.

Mr. Kipling, Superintendent of the Government School of Industrial Art at Lahore, while considering the Bill effectual as regards precious metals, notes that there is a general misapprehension of the right of Government as regards stone, sculpture, wood, terra-cotta, and objects of this description. The Lieutenant-Governor thinks that the attention of the Legislative Council should be directed to this point, as there is considerable doubt as to whether these articles would be covered by the term "Treasure" in section 3 of the Act.

Extract from the report of the Select Committee, dated 31st January 1878.

The only other changes of importance we have made, besides those in the penal clauses, will be found in the definition of treasure, and in the clause (the first of section 4), which fixes the minimum value of treasure to which the Bill applies. We have enlarged the definition of the word "treasure," as it was urged by some of those consulted that it was desirable to do so in order to secure to the public (under section 15 of the Bill) objects of antiquarian interest which would not have been covered by the definition as first framed, and, with a similar view, we have reduced the minimum value of treasure to which the Bill applies.

Extract from the speech, dated the 13th February 1878, of the HON'BLE SIR E. C. BAYLEY, K.C.S.I., *on the Treasure Trove Bill.*

* * * And finally the Bill provided means whereby the Government would be able to procure for the national museum articles of historical or archæological value which it might be desirable to secure. Special provisions had been largely introduced into legislation in Europe for this purpose, and had the effect of preserving for national use much very valuable property and articles of great historical importance which would otherwise have been destroyed. He hoped that such might also be the result in India.

APPENDIX II.

Extract from the Proceedings of the Government of India in the Home Department (Archæology),—No. 1—58-71, dated Simla, the 8th June 1883.

RESOLUTION.—In the Resolution of the 8th November 1882, read above, the Government of India, after stating the general principles which should, in their opinion, regulate the utilization and disposal of objects of archæological interest in India, requested to be favoured with the remarks of Local Governments and Administrations on the subject. The replies received show that, while the general principles enunciated in paragraphs 3 and 4* of the Resolution are accepted by all Local Governments, there is some difference of opinion as to whether the place of deposit for such objects as it is not desirable to maintain *in situ* should preferentially be the Central Indian Museum, or the Local Museum of the Province or District, where such exists. After giving the matter his further consideration, the Governor General in Council thinks that all differences of opinion will be reasonably met by compliance with the following instructions:—

3. As regards the question of preservation *in situ* as opposed to removal to, and exhibition in, a museum, it may be observed that the great majority of the discoveries made by the Archæological Survey of India consist of the remains of buildings, massive pillars or inscribed blocks, which cannot be removed, and should for many other reasons be preserved where they stand. The case is, however, different with isolated figures, not *in situ*, especially if they are the remains of an extinct religion such as Buddhist figures, which are not unfrequently, mutilated by the people, unless they happen to have been adopted by the Brahmans as belonging to Hindoo cults. In regard to such isolated figures and to others which although not mutilated, are lying neglected about the country, it appears to the Government of India that these might with propriety be removed to some safe place of deposit, such as the Indian Museum, where they could be seen and studied by all persons who take an interest in Indian Art. The Governor General in Council desires to make it clear that he is entirely opposed to the removal of any objects which are still *in situ*, such as the monoliths attached to Buddhist *stupas* and Brahminical temples; but on the other hand, there seems no sufficient reason why isolated remains, such as a capital which is found lying without a shaft, or stray statues the original site of which is unknown, should not be removed to some museum in order to save them from future injury. To this class also belong the sculptures which have been found scattered about the Buddhist ruins of the ancient Gándhára now occupied by the Yusufzai Afghans, whose custom is believed to be to mutilate such remains, unless this is prevented by their prompt removal to a place of safety.

4. In making the above remarks, the Governor General in Council has not lost sight of the fact that it may be argued that the claim of the Government to objects of archæological value rests upon no sufficient legal or other foundation. The Government has in fact never claimed any indefeasible right property in such objects, nor could such a right be asserted without legislation. Experience has, however, shown that the arrangements necessary for securing any object of worthy removal to a museum, or for preserving it in any other way, can in most cases be made without difficulty by Local Governments or local officers. This being so, it does not appear necessary to take any legal powers of compulsory acquisition.

I.—All discoveries of objects of archæological interest made by Government officers (whether belonging to the Archælogical Survey or not) should be reported by them to the head of the Local Government or Administration within which the discovery is made. When such a report is made, it will rest with the Local Government or Administration to issue orders for the preservation of the objects discovered *in situ*, or for their removal to a Provincial or Local Museum, where such exists, in accordance with the general principles set forth in the paragraphs marginally quoted above. Where there is no Local Museum, the object should be sent to the Imperial Museum, if the Trustees, to whom information of the discovery should be conveyed by the Local Government or Administration, should so desire.

II.—Local Governments and Administrations will furnish the Trustees of the Indian Museum with lists of all Museums in the Province and with descriptive catalogues of their contents, and will report to the Trustees all fresh discoveries dealt with under the preceding clause.

III.—The Trustees will be at liberty to arrange with Local Governments and Administrations either for the transfer to the Indian Museum of any object the Trustees may require or for acquiring it by exchange or for obtaining casts or other impressions of it, any points as to which there is a difference of opinion being referred to the Government of India for final decision. In dealing with such applications from the Trustees, Local Governments and Administrations will not fail to attach due weight to the desirability of completing any particular archæological series to which the Trustees of the Indian Museum may attach importance.

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SUPPLEMENT TO

The Gazette of India.

No. 15.} CALCUTTA, SATURDAY, APRIL 13, 1889.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE THIRD QUARTER OF 1888.

No. 0400 R. T., dated Calcutta, the 28th March, 1889.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 172 R. T., dated 25th February 1884.
" " " " " 200 R. T., " 10th March 1885.
" " " " " 282 R. T., " 18th " 1886.
" " " " " 270 R. T., " 15th " 1887.
" " " " " 379 R. T., " 23rd " 1888.
" " " " " 0191 R. T., " 24th January 1889.

Read also—

Director General of Railways' No. 19 (Statistical), dated the 21st February 1889, forwarding the Abstract Returns of Accidents to Trains, &c., on the open lines of Railway in India for the quarter ended 30th September 1888.

OBSERVATIONS.—As compared with the average of the five corresponding previous quarters, the number of accidents to trains, rolling stock, permanent-way, &c., shows an increase of 33, or 4·41 per cent., with an increase of 2,077·75 miles, or 16·94 per cent., in the mean mileage open, and of 1,657,717

miles, or 16·51 per cent., in the train mileage. The following are the railways on which the more important fluctuations occurred :—

Railway.	Number of accidents.	Accidents.				Train mileage.	
		Increase.	Decrease.	Percentage of increase.	Percentage of decrease.	Percentage of increase.	Percentage of decrease.
Rajputana-Malwa	74	...	26	...	26·00	15·36	...
Southern-Mahratta	57	38	...	200·00	...	132·53	...
North-Western	84	...	81	...	49·09	25·71	...
South Indian	83	21	...	33·87	...	21·37	...
Great Indian Peninsula	25	..	26	...	50·98	19·60	...
Dibru-Sadiya	124	68	...	121·43	...	4·93	...
The Nizam's	26	18	...	225·00	...	24·48	...

2. The principal variations on the Rajputana-Malwa Railway were a decrease of 30 accidents under "Trains running over cattle on the line" and an increase of 14 under "Failure of axles," the total number showing a decrease of 26·00 per cent. against an increase of 15·36 per cent. in the train mileage.

3. The increase on the Southern Mahratta Railway chiefly occurred under "Trains running over cattle on the line" and "The flooding of portions of permanent-way," the number of accidents recorded under the former being 23 against 8 and under the latter 12 against 2. The increase appears to have been mainly due to the increased mileage worked which was 854·5 miles against 363·75 miles. No portion of this line was open in 1883.

4. On the North-Western Railway, with an increase of 27·49 per cent. in the open mileage and 25·71 per cent. in the train mileage, the number of accidents was less by 81, or 49·09 per cent. The principal decreases were 7 under "Goods trains or parts of goods trains, engines, &c., leaving the rails," 18 under "Trains running over cattle on the line," 16 under "Failure of machinery, springs, &c., of engines," 7 under "Failure of couplings," and 9 under each of the heads "Fire in trains" and "Other accidents."

5. The increase on the South Indian Railway was apparently due to the working of the Cuddapah-Nellore line, which was opened for traffic on 15th September 1887. With the exception of an increase from 35 to 43 in the number of cattle accidents, there is no noticeable variation under any other head.

6. Of the decrease of 26 accidents on the Great Indian Peninsula Railway, 8 occurred under "The flooding of portions of permanent-way" and 6 under "Goods trains, or parts of goods trains, engines, &c., leaving the rails." No accident is returned under the latter head for the quarter under review.

7. Of the large number of accidents (124) on the Dibru-Sadiya Railway, a very heavy proportion arose from failure of couplings, and the remainder occurred in derailments.

8. On the Nizam's Railway the number of accidents rose from 8 to 26, or by 18, of which 8 appear under "Trains running over cattle on the line" and 4 under "Failure of machinery, springs, &c., of engines." The mean mileage worked during the quarter was 297, or larger by 90·69 per cent., and the train mileage run 112,432, or larger by 24·48 per cent.

9. The casualties resulting from accidents to trains, &c., were, among passengers and others, 1 killed and 8 injured, against 1 killed and 9 injured, and among servants, 2 killed and 6 injured, against 1 killed and 6 injured. Of the casualties to passengers, 4 passengers were slightly injured on the East Indian Railway in consequence of a down train colliding with the dead end buffers at Jamalpur. This accident was caused by the driver running at an excessive speed and being unable to pull up the train owing to the slippery state of the rails.

10. The following table exhibits the number of accidents under the dif-

ferent classes, due to accidents to trains, rolling stock, permanent-way, &c., and the number of persons killed and injured thereby, *vide* Tables Nos. 3 and 4 :—

		Average of corresponding quarters of 5 previous years.	Third quarter, 1888.					Total all classes.	
			No.	Number of passengers and others.		Number of servants.			
				Killed.	Injured.	Killed	Injured	Killed.	Injured.
1	Collisions between passenger trains, or parts of passenger trains	0	2	...	2	...	1	...	3
2	Collisions between passenger trains and goods, or mineral trains, engines and vehicles standing foul of the line	10	8	...	...	...	...	...	...
3	Collisions between goods trains, or parts of goods trains	13	12	...	...	...	...	...	...
4	Collisions between light engines	1	2	...	...	...	...	...	...
5	Passenger trains, or parts of passenger trains leaving the rails	26	32	...	...	...	...	...	...
6	Goods trains, or parts of goods trains, engines, &c., leaving the rails	83	94	...	...	1	...	1	...
7	Trains, or engines travelling in the wrong direction through points	12	13	...	...	...	1	...	1
8	Trains running into stations or sidings at too high a speed	1	4	...	4	...	...	...	4
9	Trains running over cattle on the line	283	265	1	...	...	...	1	...
10	" " over obstructions on the line	17	23	...	2*	...	...	...	2
11	" " through gates at level-crossings	9	9	...	...	...	...	...	...
12	The bursting of boilers of engines	0	0	...	...	...	...	...	...
12(a)	The bursting of tubes, &c., of engines	19	20	...	...	...	...	...	...
13	The failure of machinery, springs, &c., of engines	55	51	...	...	...	...	...	...
14	The failure of tyres	2	3	...	...	...	...	...	...
15	" of wheels	0	1	...	...	...	...	...	...
16	" of axles	7	25	...	...	...	...	...	...
17	" of brake apparatus	1	1	...	...	...	...	...	...
18	" of couplings	60	86	...	...	...	...	...	...
19	" of tunnels, bridges, viaducts, culverts, &c.	0	1	...	...	...	...	.	...
20	Broken rails	7	8	...	...	...	...	...	...
21	The flooding of portions of permanent-way	46	45	...	...	..	...	...	...
22	Slips in cuttings or embankments	14	12	...	...	...	...	...	...
23	Fire in trains	25	16	...	...	...	...	...	...
24	Fire at stations, or involving injury to bridges or viaducts	3	2	...	...	...	...	...	...
25	Other accidents	55	47	...	...	1	4	1	4
	Total — 1888	...	782	1	8	2	6	3	14
	Total — Average of corresponding quarters of five previous years	...	749	1	9	1	6	2	15

11. The principal variations occurred under "Passenger trains, or parts of passenger trains, leaving the rails," 32 against 26; "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 94 against 83; "Trains running over cattle on the line," 265 against 283; "Failure of axles," 25 against 7; and "Failure of couplings," 86 against 60.

12. The increase under "Passenger trains, or parts of passenger trains, leaving the rails," "Goods trains, or parts of goods trains, engines, &c., leaving the rails" and "Failure of couplings," was due to the numbers recorded under these heads on the Dibru-Sadiya Railway being very large, *viz.*, 20, 28, and 65 against 4, 13 and 30, the average of the two corresponding quarters of 1886 and 1887, respectively, for which returns were received.

13. Omitting the Dibru-Sadiya Railway, the number of cases under the head "Goods trains, or parts of goods trains, engines, &c., leaving the rails" was highest on the Madras and South Indian Railways, *viz.*, 11 on each.

14. The cattle accidents were numerous on the South Indian and North Western Railways, being 43 and 32 respectively. As compared with the average of the corresponding quarters of 5 previous years, there was a decrease of 18 accidents on the latter line.

15. Of the 25 cases of "Failure of axles" 16 occurred on the Rajputana-Malwa Railway alone; and of the 45 cases of "The flooding of portions of

* Not Passengers.

permanent-way" 12 occurred on the Southern Mahratta, and 11 on the North Western.

16. The total number of accidents classified as "Other accidents" was 47, of which 20 were recorded on the Bombay, Baroda and Central India Railway.

17. The casualties to passengers from causes other than accidents to trains, &c., *vide* Table No. 2 were :—

Cause of accident.	3RD QUARTER, 1888.		AVERAGE OF CORRESPONDING QUARTERS OF 5 PREVIOUS YEARS.	
	Killed.	Injured.	Killed.	Injured.
From falling between carriages and platforms.	2	2	...	1
Falling on to the platform, ballast, &c., when getting into or out of trains.	1	3	1	4
Whilst crossing the line at stations . .	...	...	1	...
By closing of carriage doors . . .	...	2	...	1
Falling out of carriages during the travelling of trains.	3	20	5	16
Other accidents	4	10	1	6
Total .	10	37	8	28

18. The accidents to servants in the employ of Railways or of contractors, whilst performing duties connected directly with the transit of passengers and goods, from causes other than accidents to trains, &c., were as follows, *vide* Table No. 2 :—

Cause of accidents.	3RD QUARTER, 1888.		AVERAGE OF CORRESPONDING QUARTERS OF 5 PREVIOUS YEARS.	
	Killed.	Injured.	Killed.	Injured.
During shunting operations	3	12	4	12
Falling off engines, vans, wagons, &c.	6	6	4	14
Coming in contact with overbridges, &c., during the travelling of trains	...	...	1	...
Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines	...	...	...	1
Getting on or off trains, engines, &c. . . .	2	9	2	8
Whilst loading, unloading or sheeting . . .	3	11	2	12
Whilst braking, spragging, or choking wheels . .	1	2	...	1
Whilst working at cranes or capstans . . .	...	1	...	...
Whilst working on the permanent-way or in sidings	4	1	2	4
Whilst walking along the line on the way home, or to work	...	2	1	2
Whilst walking, crossing, or standing on the line .	8	4	9	7
Whilst passing between vehicles	...	1	...	1
Whilst attending to the machinery of engines, cleaning them, &c.	...	4	...	4
Whilst attending to gates at level-crossings . .	1	1	...	1
Falling, or being caught between vehicles and platforms	1	...	1	2
Falling off ladders, scaffolds, platforms, &c. . .	2	5	1	4
By falling of lamps, wagon doors, timber, weights, &c.	1	8	...	6
Whilst coupling or uncoupling wagons . . .	...	10	1	7
Miscellaneous	6	50	5	26
Total .	38	127	33	112

19. Of other persons killed and injured by running trains, &c., 4 were killed and 4 injured, whilst passing over the line at level-crossings; 52 killed and 15 injured whilst trespassing on the line; 5 committed suicide; and 2 were killed and 1 injured from miscellaneous causes.

20. The following table exhibits the total number of persons killed and injured from all causes on the whole Indian Railway System, as compared with the average of the corresponding quarters of five previous years, *vide* Table No. 1:—

	3rd Quarter, 1888.		Average of corresponding quarters of 5 previous years.	
	Killed.	Injured.	Killed.	Injured.
Passengers.				
From causes beyond their own control	4	7	2	11
From misconduct or want of caution	7	36	7	26
Servants.				
From causes beyond their own control	8	24	5	17
From misconduct or want of caution	32	109	30	101
Others.				
Whilst passing at level-crossings	4	4	2	2
Trespassers, including suicides	57	15	51	17
Other persons	2	1	4	4
Total	114	196	101	178
Total open mileage	14,341¾		12,264	
Total train mileage	11,700,413		10,042,696	

21. In addition to the above, 8 persons are reported to have been killed and 41 injured in yards, workshops, &c., and 91 persons to have died in carriages and at stations from causes unconnected with the working of trains.

Resolution.—The Government of India observes that a large number of cases of "Failure of axles" has occurred upon the Rajputana-Malwa Railway during the quarter, 16 cases being reported against an average of 2 during the corresponding quarters of the five previous years.

The number of "Failure of couplings" on the Dibru-Sadiya Railway appears to necessitate enquiry.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.

Order.—Ordered that this Resolution be communicated, for information, to the Local Governments, Administrations and Officers noted in the margin.

Ordered also that copies be forwarded for the information of Her Majesty's Government.

Ordered further that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

M. C. BRACKENBURY, *Major, R.E.*,
Offg. Deputy Secretary.

Documents accompanying.
Abstract Returns of accidents for the third quarter of 1888, together with an extract from a report on an accident to a mail train on the Great Indian Peninsula Railway.

TABLE No. 1.

GENERAL TOTAL.

NUMBER of PERSONS reported during the Third Quarter of 1888 as KILLED or INJURED on the several RAILWAYS open for Traffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS; and distinguishing also, in the case of the two former classes, between ACCIDENTS happening from Causes beyond their own Control and ACCIDENTS happening otherwise.

Mean mileage open.	RAILWAYS.		Passengers.						Railway Servants, or Servants of Contractors.						Other Persons.								Total all Classes.	
			From Causes beyond their own Control.		From their own Misconduct or want of Caution.		Total.		From Causes beyond their own Control.		From their own Misconduct or want of Caution.		Total.		Whilst passing over Railways at Level-Crossings.		Trespassers and Suicides.		Miscellaneous, not included in preceding columns.		Total.			
			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
	STATE IMPERIAL.																							
(a)1,686½	East Indian ...	Average for 5 corresponding previous quarters.	...	4	3	9	3	13	1	8	6	27	7	35	1	...	16	2	2	1	19	3	29	51
(b)1,680		1888	...	5	1	5	1	10	5	16	2	31	7	47	3	1	11	1	...	...	14	2	22	59
(c)1,571	Rajputana-Malwa ...	Average for 5 corresponding previous quarters.	...	1	1	3	1	4	1	1	3	8	4	9	...	...	5	3	...	...	5	3	10	16
(d)1,685½		1888	...	...	...	4	...	4	...	...	...	6	...	6	...	...	7	4	...	...	7	4	7	14
(e) 156½	Bengal-Nágpur	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
186		1888	...	...	...	...	...	...	...	...	1	1	1	1	...	...	2	...	...	...	2	...	3	1
119	Mysore	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
139¾		1888	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
363¾	Southern Mahratta ...	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	1	2	1	2	...	...	...	1	...	...	...	1	1	3
(f)854½		1888	...	...	...	2	...	2	...	...	2	2	2	2	...	2	1	1	..	...	1	3	3	7
*	Indian Midland	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
136¾		1888	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1	...
(g) 1,940½	North-Western	Average for 5 corresponding previous quarters.	1	4	2	6	3	10	...	4	5	14	5	18	...	...	7	2	...	1	7	3	15	31
2,474		1888	...	...	2	5	2	5	1	...	4	5	5	5	...	...	9	3	1	...	10	3	17	13
45	Wardha Coal	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	STATE PROVINCIAL.																							
82	Lucknow-Sitapur-Sihrámau ...	Average for 5 corresponding previous quarters.	...	...	...	1	...	1	...	...	...	1	...	1	...	...	1	...	...	...	1	...	1	2
105		1888	2	...	...	2	2	2	...	...	...	...	...	...	...	...	3	...	...	...	3	...	5	2

(h) 677	Eastern Bengal Railways	Average for 5 corresponding previous quarters.	1	...	...	...	1	...	...	1	3	8	3	9	...	...	4	1	...	...	4	1	8	10
798		1888	...	2	...	1	...	3	...	2	6	17	6	19	...	...	5	1	...	...	5	1	11	23
27¼	Nalháti	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27¼		1888	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
216	Tirhoot	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	1	...	...	2	1	2	1
259		1888	...	...	...	...	...	...	...	...	...	1	...	1	...	...	1	1	...	...	1	1	1	2
279	Burma	Average for 5 corresponding previous quarters.	...	...	...	1	...	1	...	...	...	2	...	2	...	...	2	1	...	...	2	1	2	4
333		1888	...	...	1	1	1	1	...	...	1	4	1	4	...	...	1	...	...	...	1	...	3	5
25¼	Jorhát	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
30½		1888	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...
7½	Cherra-Companygauj	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7½		1888	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	1
	GUARANTEED COMPANIES.																								
848½	Madras	Average for 5 corresponding previous quarters.	...	1	...	1	...	2	1	1	1	4	2	5	...	...	1	...	...	...	1	...	3	7
839		1888	...	...	2	2	2	2	...	2	1	4	1	6	...	...	2	...	...	...	2	...	5	8
654½	South Indian	Average for 5 corresponding previous quarters.	...	...	...	1	...	1	...	...	1	7	1	7	1	1	...	...	...	...	1	1	2	9
(i)736¾		1888	...	...	...	3	...	3	...	...	3	7	3	7	1	...	1	1	...	...	2	1	5	11
(j) 1,478½	Great Indian Peninsula	Average for 5 corresponding previous quarters.	...	...	...	2	...	2	...	...	6	16	6	16	...	1	5	1	1	1	6	3	12	21
1,496½		1888	...	...	1	8	1	8	2	...	7	14	9	14	...	1	3	1	...	1	3	3	13	25
461	Bombay, Baroda and Central India	Average for 5 corresponding previous quarters.	...	...	1	1	1	1	...	...	1	4	1	4	...	...	1	1	...	...	1	1	3	6
461		1888	...	...	...	1	...	1	...	...	1	5	1	5	...	...	1	...	...	...	1	...	2	6
612¾	Oudh and Rohilkhand	Average for 5 corresponding previous quarters.	...	...	...	1	...	1	...	...	2	5	2	5	...	...	3	2	...	...	3	2	5	8
692¼		1888	1	...	...	2	1	2	...	2	1	1	1	3	...	...	5	...	...	...	5	...	7	5
	ASSISTED COMPANIES.																								
50½	Darjeeling-Himalayan	Average for 5 corresponding previous quarters.	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	2
51		1888	...	...	...	...	...	...	...	...	1	5	1	5	...	...	...	1	...	...	...	1	1	6
5¾	Deoghur	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4¾		1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2634	Bengal and North-Western	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	1	...	1	1	2	1	...	...	3	...	...	...	3	...	5	1
376		1888	...	...	...	...	...	...	...	...	1	1	1	1	...	...	3	...	...	...	3	...	4	1

(a) Includes Sindia, Patna-Gya, Dildárnagar-Gházipur, Indian Midland, and Tárakeshwar Railways.
(b) " Sindia, Patna-Gya, Dildárnagar-Gházipur, and Tárakeshwar Railways.
(c) " Cawnpore-Achnera Railway.
(d) " Cawnpore-Achnera and Mehsána-Vadnagar Railways.
(e) " Katni-Umaria Railway.

* Included with East Indian Railway.

(f) Includes Bellary-Kistna Railway.
(g) " Amritsar-Pathánkot and Rájpura-Bhatinda Railways.
(h) " Northern Bengal, Kaunia-Dharila, Dacca, Assam-Behar, and Bengal Central Railways.
(i) " Cuddapah-Nellore, but excludes Pondicherry Railway.
(j) " Dhond-Manmád, Khámgaon, Amráoti, and Bhopal-Itársi Railways.